A

File No. 459/DS/19

Collection No.

Office of the Resident in Mysore, Bangalore

84 Page

Pros. Serial Nos. 151–193

Subject.

Home price of Indian beer –
Amendment of the Brewery License Form –
Revision of Brewery rules

Previous References.

Later References.

R. for 6 Dec – 37

S. 97. (Blue).

DCFP—678 &P—(G-1065)—10-3-30—1,00,000.

Office Note.

File No. 459/1905.

Letter No. 560, *dated the* 5th February 1917

from the Collector, Cantt. Station, Bangalore.

S. 151

SUBJECT.

Regarding the difference in the rate of duty on special liquors in Bangalore City & the Cantt. Station.

(1) The Gunban have suggested in para 4 of Gl. 145 that until the duty is equalised, it may be expedient to stop the issue to the Cantt. Station of the special liquors manufactured in the Central Distillery. The same course was recommended by the Excise Supt. of the Station in May 1910- The Collector now says that it will not be advantageous to do so, as the consumption has gone up-

A copy of his letter may be sent to the Gunban. Draft submd. for approval.

C.H.S. 7/2/'17

(2) The question of increasing the detective staff of the station is under separate consideration. In the meantime the matters may remain as they are?

Increase, it appears, has been dropped

V.F.S. 7/2.

(3) The strength of D.D. has been reduced from 20° to 25° U.P. from 1st April 1916. This may have

S. 1.—R. P. B.—2-1914.—10,000

an effect on the consumption of D.D. rum. The Collector may be asked to watch & report after say November 917.

Returned to P.A.R.
The Excise copy has been called for to send a report - the matter subject of the letter dated 7 December.
A.S.P.
Collector
8/11/17

(4)

Ans 7/3

Ex. 41

(5)

The report referred to in para 4 above has not yet been received. If approved, the Collector may be reminded in the matter.

(6)

C.S.S. 8/12/17 Ans 8/12. No immediate hurry. Mr. Tasker is studying the question.

Letter No 850 dt 7-2-18 from the Collector

D.152

(7)

Special liquor known as D.D. Rum is manufactured in the Central distillery, Bangalore City, (Lyon scale), and supplied to the Cantonment of Bangalore. This is taxed only as country liquor by the Number at Rs 5-9-6 (+ increase to Rs 6) per gallon of 20° U.P. But this is treated as foreign liquor in the Cantonment and the duty levied thereon is Rs 9 per gallon of 20° U.P. (as the duty was increased under the orders of the Govt of India.

Vide Pls. 143/a & 145.

(8)

The Collector wanted that the strength of D.D. Rum should be reduced

Notes-continued

Margin for binding—not to be written on.

S.28 of 7/13/1888

reduced from 20° to 25° U.P. in order to avoid unhealthy competition with the sale of arrack the strength of which was 30° U.P.

The Govt. of India were accordingly addressed in the matter and they sanctioned the proposal. The strength of D.D. rum was

S.32—d.

reduced from 20° U.P. to 25° U.P. from 1st April 1917.

In May 1916, the Bunbar were asked to

S.144

consider about the advisability of raising the duty on the special liquor with a view to prevent possible smuggling.

S.145 (para 4)

The Bunbar replied in June 1916 pointing out that till the duty was equalised it might be expedient to stop the issue to the Station of the special liquors manufactured in the Central Distillery, Bangalore.

S.146

The Collector was asked to offer his suggestions with regard to para 4 of S.145.

S.151

He said in February 1917 that it would not be advantageous to stop the issue of special liquors to the Station and suggests in para 3 that the question of equalising the rates of duty might lie over.

(9)

The Collector now says in the R.U.C that the consumption of D.D. Rum has not been affected though the duty has not been equalized and proposes that the question may be dropped.

He further says that the strength of the D.D. Rum has not been actually reduced from 20° to 25° U.P. though the strength could be reduced under the Resident's Notice No. 13, dated the 19th February 1917.

S. 2—S. P. B.—6-1914—1,500C.

S.32 of 7/13/1888.

But the fact that the strength of D.A. Rum (10)
is still 20° U.P. does not contravene
the terms of the note referred to above,
since d.d. arrack not below 25° UP
shall be deemed to be foreign liquor. This
would seem to allow of any higher strength being sold.
There is no necessity for impugning the
Govt. opinion of this fact?

The Collector proposes that the
existing scale of things may be allowed
to continue.

Submitted for orders.

CAS 8/2/18 AJ 8/2

Margin for binding not to be written on.

Resident

Please see D.O. & above (11)
note with reference invited
thereto.

No action is perhaps called
for, unless & until the Subor-
ever again to the matter
in contravention of their order
at 52: 145. Presumably on
their side Govt things have
been going on satisfactorily
during the last 20 months
or so

We might perhaps express
the Collector that the Resident
agrees that the matter
should be dropped.

9/11/18

I agree
HRC
9. ii.

Notes-*continued*

Margin for binding not to be written on.

Drape to the Collector endorsed for appeal
Both fair
C.R.S 11/2/18.
H.S 11/2

Sch. 65.3.

Entered N 1142 of 11-2-18

File No. 459/05

Office Note.

S.154

Letter No. 383 Ex dated the 7th Sept. 1920
from the Collector, Cent. Station of Bangalore.

SUBJECT.

The issue price of Beer,

(1) P

Please see Rule 1(2) of the Residents Notn No 48, dated the 27th June 1912, and para 5 of the conditions of the licence for the Manufacture and wholesale vend of Beer in the Breweries at this Station.

The issue price has been fixed at Rs 30 per hogshead

The Managing Director of the United Breweries, Ltd, has applied to the Collector for an increase of the issue price, etc. Rs 40 per hogshead.

S.101 On 1908, the Bangalore Brewery applied that the issue price might be raised from Rs 30 to Rs 34 per hogshead

S.102 But the Resident declined to interfere.

If approved, the Board of Revenue may be consulted in the matter.
Draft submd for approval.

C.H.S. 14/12/20 — A.D. 14/12 — 15.12.20

Issued No 11475, Dated 22.12.20

S.156 (2) Letter No 1 Ex dated the 5th Jan 1921 from the Collector, Cent Station

Please see Nos 154 & 155.

Draft submd.

S. 1—E, P, B.—8-1919.—5,000. C.H.S. 8/1/21 — A.D. 8/1

S.157 Issued no. 3598 11-1-1921.

Letter No D No 6-A Chani, dated the 6th January 1921, from the Secretary to the Board of Revenue

S. 158

(3)

Please see Rls. 154, 156, 156/a & 157.

Draft ordered for approval.

CHS. 14/1/21

AS 12/1 issued

Dated No 6808 15.1.21

H 157

Letter No. 46, dated the 22nd January 1921, from the Secretary to the Board of Revenue

S. 166.

Please see Rls. 156, 156/6 & 159.

(4)

Draft ordered.

CHS 26/1/21

AS 26/1 issued

Issued No 9008 28.1.21

H 161

Letter No. 91-Ex, dated the 22nd Jan'y, 1921, from the Collr, C.M. Station of Bangalore:

Rl. 162

(5)

The Managing Director of the United Breweries Co., Ltd, applied to the collector asking for an increase in the issue price of beer from Rs 30 to Rs. 40 per hogshead, owing to the high prices of malt, sugar & other brewing materials.

E. 154
459-05

The question was referred to the Board of Revenue who said that they had decided to increase the issue price to Rs 40 per hogshead of Indian beer throughout the Presidency and that the same rate might, if the Resident thought fit, be introduced for the C.M. Station also.

S. 158
do

For the reasons mentioned in para 16 of his letter, the Collector proposes that the issue price of Beer may be fixed at Rs 36 per hogshead for delivery at the Shop.

Notes—*continued*

Margin for ... not to be written on.

If approved, the proposal of the Collector may be accepted.
Submitted for orders.

CKS. 23/2/21. AS 23/2.

Resident

(6) Please see the foregoing note and the correspondence ending to Resident re L.V.C.

The Collector has gone very fully into the question and we may perhaps accept the recommendation which the issue price be fixed at 36/- viz. wholesale dealers at the shop and is to be inclusive of all charges, the 4/- issue being subject to reconsideration and upon the issue of licences in the right of which has been in the Customs in the Ct H station — vide para 16 of L.V.C.

AS. 24.2.21

(7) I agree. White amending.

24.2.21.

Draft submd for approval.

CKS. 25/2/21 AS 25/2

25/2/21

Issued vide 2106 & 25.2.1921.

Letter No. 465-Ex, dated the 19th December 1921,
from the Collector, Cuttack.

Please see S/162 and 163. and office will oblige.

No change in the issue price is said to be necessary.

~~The Cuttack case to be filed.~~
Draft submitted

Circle 7/1/22.

Accepted

Secretary's Office
10-1-22

Issued N. 557 dt 14-1-22

R. 165

Margin for binding not to be written on.

Office Note.

File No. 459/05

S.166

Letter No. 167 *dated* the 11th Sept. 1922

from the Secy., C.M. Station

SUBJECT.

Brewery Licence.

The existing form of the Brewery Licence is at Sc. 62 B with the amendments noted therein.

The Collector has forwarded a revised draft form proposing additions to clauses 4 and a new clause as No. 9.

It seems that the draft form may be approved & 25 copies may be printed at the Residency Press & issued.

C.M.S.
18/12/22.

(2) The new clause 9 prohibiting brewers having any interest in the retail vend of beer is in accordance with the orders of the Govt of India in Sl: 25 of file 259 of 1910 and may be approved

There is also a small omission in the ~~first~~ second proviso to clause 4, viz the words " of the remaining 50 %

cent only 10 per cent may be replaced by hop substitutes". These words were inserted in 1914 vide sl 134 of Act 459 of 1905. Is the omission intentional & if so what is the reason? The Collector may be asked (c/o) the file being sent to him for the purpose?

A few verbal omissions have also been supplied in pencil in the draft

22/12

To the Collector (c/o)

23/12

No. 10173
23-12-22

Margin for binding not to be written on.

27 DEC. 1922

No. 4 .Ex. of 1923.

Resubmitted.

In the second provisio to clause 4 the omission of the words Viz.

"of the remaining 50 per cent only 10 per cent may be replaced by hop substitutes" is a clerical ~~omission~~ error and may be inserted.

(3)

T. Austin 5/1

Collector.

5.1.22

Please see foregoing notes. The draft with pencil alterations may now issue

6/1

Draft may issue?

8/1

(4) from off B.1

9/1/23

D.S.Sud

11167

sl.170 | Letter No.154 of 27, dated 6.1.28, from the Collector

The addition may be approved?

Draft progs. for approval.

13.1.28 VAS. 13/1

14-1-28

5.171 | Issued no. 580 & 19.1.28

From the Collector, Civil and Military Station,
Bangalore, No. CR 111, dated the 25th May 1929.

REVISION OF BREWERY RULES.

1

The existing rules on the subject are contained in Notification No. 67, dated 13-11-1907.

2

The important changes proposed in the new draft rules are explained by the Collector, and it would appear that the proposals may all be accepted.

3

The draft rules have been read through and examined, and the following points appear to require notice.

4

Preamble. Notification No. 318-D, dated 16-1-1917, referred to has been replaced by Notification No. 261-I, dated 24-4-1929. The latter notification may be substituted for the former.

5

Rule 1 (a).

The words "who is in administrative charge of the Excise Department" seem unnecessary and may be omitted.

6

Rule 1 (c). ✓

The words "who is" may be omitted.

7

Rule 4. ✓

In the penultimate line of this rule, "entry" may be substituted by "the entry."

8

Rule 5. ✓

For the words "its capacity" the words "the capacity of each" may perhaps be substituted.

9

Rule 7. ✓

It is doubtful whether it is advisable to give the

the "surveying officer" the power to sanction additions and alterations in buildings. The Superintendent may possess the power but perhaps not the Surveying Officer.

10

Rule 9.

Before the word "results," the words "of the" may be inserted to make the meaning clearer.

11

Rule 12.

"Rule 24" is apparently an error for "Rule 23.

12

Rule 16.

The words "of arithmetical" may perhaps be omitted.

13

Rule 17.

After the words "to the Superintendent or Collector," the words "as the case may be," may perhaps be inserted.

14

Rule 19.

The words "on the public service" may be replaced by "on public service."

15

Rule 20.

In the last line, for the word "notified", the word "prescribed" may be substituted.

16

Rule 22.

The words "at rates" in line 4 may perhaps be substituted by "at a cost."

17

Rule 24.

The clause "which he may commit" may perhaps read as "which he may have committed."

18

Rule 25.

It may perhaps be better to split the rule int

two sentences, the second sentence being as follows:—

"They shall ~~cause~~ require all persons employed by them in their breweries to obey all such rules."

19

Rule 1 of the General Rules to be observed in the gauging of vessels.

After the words "the Brewer" the words "if not himself present at the time" may perhaps be inserted.

30

Rule 1 of the Rules for the gauging of vessels by the dry method.

The books referred to have not been sent up by the Collector. As they are not available in this office, it is for consideration whether the Collector may be asked to send relevant extracts (or the books themselves) for perusal before the draft rules are sanctioned.

R.V. Ramanathan
24.9.29
25

25/9

Scrutiny 21 Collector may be asked U/O whether he accepts; & thinks desirable, the amendments proposed above & also to place on the file the books referred to in para 20.

31.12.29

U.O. NO. 27
3.1.30

To the Collector, C & M Station U.O.

22

Resubmitted U.O.

23 I would suggest the following modifications to the amendments proposed in items 1 to 20 in the note.

Item 8. Rule 5--for 'its capacity' read 'the capacity'

" 9 " 7--'Of the surveying officer or' may be deleted.

" 12 " 16--'or arithmetical' may be retained.

" 15 " 20--'notified' may be retained.

" 16 " 22--'at rates' may be retained.

" 18 " 25-- The sentence need not be broken up and may be retained in its present form.

24 The Distillery Manual is herewith sent.

299
9/1/30
459
D5

DVR/7-1.

Collector. 7.1.30

2
W3
9/1

25 The Collector has accepted most of the amendments ~~xxxx~~ referred to in the preceding notes.

26 The modifications suggested by the Collector at para. 23 may perhaps be agreed to.

27 The book(the Madras Distillery Manual) ~~xxxx~~ sent appears ~~xx~~ different by the Collector/~~xxxdiffxxxxx~~ from those mentioned in Rule 1 of the "Rules for the gauging of vessels by the dry method" Perhaps ~~the~~ Collector may be consulted again (by telephone).

Better ask the Licence Inspector by means of a U.O. note for the books required

C.V. Ramanathan
17.1.30

28 Para. 27 above

The books referred to in rule 1 of

Done
NR
20/1.

the draft "Rules for the gauging of vessels by the dry method" (page 17 of the p.u.c.) have since been received from the Supdt. of Excise and added to the file.

C.V. Ramanathan
27.1.30

29 Please make alterations as in notes above, accepting Collector's views, in pencil in draft rules and re-submit

7.2.30

30

The file is resubmitted with the proposed alterations carried out in pencil as directed.

C.V. Ramanathan
1.3.30

Draft notification may issue ?

Asstt.

26.3.30

(Form No 37 8 1-4-20)

Residency Office

U.O.Note

The Superintendent of Excise, C & M Station, may be requested U.O. kindly to send as early as possible for reference the books referred to in rule 1 of the draft "Rules for the gauging of vessels by the dry method" forwarded with the Collector's letter No.C.R.-111, dated the 25th May, 1929.

To the Superintendent of Excise U.O. No. 580 D/21/1/30

Resubmitted.

The instructions regarding the gauging of vessels by the dry and wet methods are contained in the Distillery Manual sent as enclosure to Collector's U.O. reply D/7.1.30

Superintendent of Excise

Telephone Message

From

Regidtrar R O

To.

The Supdt. of Excise

(3)

p17 of p.L.C.

Rule 1 of the draft"rules for the gauging of vessels by the dry method" forwarded with the Collector's letter No. C.R. 111, dated the 25th May, 1929, contains a specific reference to pages 81 to 88 of Major Bedford's Technical Excise Manual and also/"Instructions for surveying distilleries and charging the duty on British spirits (Inland Revenue Edition 1899"

para. 2 ante

Your U.O.neply, dated the 22nd January 1930 refers/to instructions in force in Madras contained in the Madras Distillery Manual, and so it is presumed that the above books themselves are not available for reference. Will you kindly say whether the presumption is correct ?

CVR 24.1.30

Supdt Ag 24/1/30

(Books recd 25.1.30)

CVR 25/1/30.

NOTES AND PRECIS.

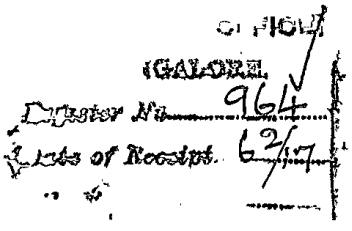
S. 6.—R. P. B.—8-1914.—4,000.

No. 560 Enclos. Civil and Military Station,

Bangalore, 5th February

From

A. R. Cox. Esquire, B. A., I. C. S.,
Collector, Civil and Military Station,
B a n g a l o r e.



To

Major T. H. St. George Tucker, I. A.,
First Assistant to the Hon'ble
the Resident in Mysore,
B a n g a l o r e.

Sir,

S. 146 With reference to your endorsement No.4704 dated the 5th July 1916, re the difference in the rate of duty levied in the Bangalore City and in the Civil and Military Station on special liquors manufactured at the Central Distillery and the consequent possibility of smuggling on an extensive scale into the Civil and Military Station, I have the honor to state that I have no practical suggestion to make on para 4 of the Darbar's letter. I would only remark that it is certai not advantageous from our point of view to stop the issue of special liquors into the Station, as the consumption has gone up.

2. The only special liquor issued at present is D. D. Rum, and its consumption has increased from 1500 gallons a year (vide para 3 (2) of the Mysore Revenue Secretar to 3000 gallons in a period of 9 months. This is no doubt due to reduction of strength of arrack from 25 U to 30 U. P.

3. The question of equalising the rates of duty may lie over though it appears an anomaly unreasonably not

S. 22.—R. P. B.—5-1916.—10,000.

justified by its more antiquity until actual cases of smuggling are detected. Such cases are not detected at present owing to the inadequacy of our detective staff.

I have the honor to be,

Sir

Your most obedient servant,

Collector.

Misc.
3/2/17.

No.850

Office of the Collector,
Civil and Military Station, Bangalore
Dated the 7th February 1918.

From

T. J. Tasker, Esquire, I. C. S.,
Collector, Civil and Military Station,
B a n g a l o r e.

To

Major E. H. S. James,
First Assistant to the Honourable the Resident
in Mysore, Bangalore.

S i r,

Referring to the question of the supply of D.D.Rum to the Station from the Bangalore Central Distillery, last dealt with in my office No.560 dated the 5th February 1917, I have the honour to report that the consumption of D. D. Rum has not been affected in the Civil and Military Station although there has not been equalisation of duty between the Station and the City of Bangalore. This question may therefore be dropped.

2. I would add that the strength of D.D.Rum has not in fact been reduced from 20 to 25 U.P. as the Excise Commissio in Mysore reported that it was not feasible to supply rum at the reduced strength in accordance with the terms of the agreement with the Distillery Contractors.

3. The Excise Superintendent reports that the consumption of arrack in the Station has not been in any way affected by the import of D.D. Rum at 20 U. P. and recommends that the import of the latter may be allowed to continue as heretofore. I agree with him in this view.

I have the honour to be,
S i r,
Your most obedient servant,

T. Tasker
C o l l e c t o r.

153

7459/105

R. O. 2.—R. P. B.—2-1918.—500.

No. 1142.

FROM

MAJOR E. H. S. JAMES,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Collector,
Civil and Military Station,
Bangalore.

Dated Bangalore, 11th February 1918

SIR,

With reference to your letter No.850, dated the 7th February 1918, regarding the duty on D.D. Rum, I am directed to say that the Hon'ble the Resident agrees with you that the matter may be dropped. S.152

I have the honour to be,
Sir,
Your most obedient servant,

(Illegible)

First Assistant Resident.

(Illegible) 11/2/18

C.A.S. 11/2/18

AS 11/2

RESIDENT'S OFFICE,
BANGALORE.
Register No. 10.0984
Date of Receipt 10-12-20
File No. 457/20

Office of the Collector,
(Excise Department)
C. & M. Station, Bangalore
7th December 1920

No. 383 Ex/ Enc. 1.

From

T. J. Tasker, Esquire, O.B.E., I.C.S.,
Collector, C. & M. Station,
B a n g a l o r e .

To

DEC 10 1920

Major C. T. C. Plowden, I.A.,
First Assistant to the Hon'ble the
Resident in Mysore, Bangalore.

Sir,

I have the honour to forward a petition dated 7th October 1920 from the Managing Director of the United Breweries Company Limited requesting to be allowed to increase the issue price of Indian Ale to Rs. 40/- per hogshead.

2. The price, which the Company is now permitted to charge licensees of Beer Taverns is Rs. 30/- per hogshead ex duty. The claim for increase ~~claimed for~~ is based on the high prices of malt, sugar and other Brewing Materials.

3. A similar petition was presented to the Board of Revenue (Separate Revenue), Madras and in that connection the Deputy Commissioner of Abkari, Madras, recently visited Bangalore for the purpose of obtaining statistics to enable the Board to pass orders on the petition presented to it. I therefore request that the Board of Revenue be asked, to advise the Hon'ble the Resident, what it considers the Breweries are entitled to charge for their beer, under the present economic conditions

4. As the sugar market is already showing signs of falling and the prices of malt and other materials will also probably -- fall in future years, any increase allowed will have to be of a temporary nature and subject to revision from time to time. This is a very necessary stipulation to make, because every rupee's -- increase in cost price will mean that number of rupees multiplied by the number of hogsheads of beer consumed, being deducted from the beer rentals, which forms a large slice of the Excise Revenue of this Station.

I have the honour to be,

Sir,

Your most obedient servant,

Collector

7/12
20

Petition dated the 7th October 1920 from the Managing Director, United Breweries Limited, Bangalore Brewery to the Collector, Civil and Military Station, Bangalore.

We have the honour to petition you in regard to the -- present fixed price of "Indian Ale" as supplied to Beer Taverns (a) The price at which we are now compelled to sell to the beer shops in the C. & M. Station is Rs.45-3-0 (including the Excise duty of Rs. 15-3-0) per hogshead.

(b) We have the honour to call your attention to the very great rise in the cost of all materials, which has taken place, as - the following particulars will show:-

Materials.	Prices in 1916	Present prices
Jaggery	Rs.1-12-0 per maund of 25 lbs.	Rs. 4- 8-0
Firewood	Rs. 7/- per ton	18- 0-0
Charcoal	annas 11 per 56 lbs.	1- 0-0
Barley	Rs. 3/- per bushel	4-12-0
Sugar	Rs. 30/- per 224 lbs.	108- 0-0
Hops	Rs. 1/- per lb.	2- 8-0
Casks	Rs. 10/- each	50- 0-0

It may also be pointed out that since August last railway freights have been increased, but that this increase has not been taken into account in arriving at the above figures.

(c) Under our license we are compelled to use two bushels of Malt and two pounds of Hops to each hogshead brewed, but to - obtain the gravity laid down for this class of Beer, it is - necessary for us to employ, in addition to these materials, fully two maunds of jaggery per hogshead.

From the above mentioned prices of materials it will be seen that, whereas, in the year 1916 the cost of actual --

brewing

brewing materials was Rs. 12/- per hogshead, it is now Rs. 24/- per hogshead; and in addition to this the greatly increased cost of English Brewing Materials, firewood, casks and establishment has to be taken into account.

(d) The Brewery did well during the years 1915-1919, owing to the abnormal demand for beer for the large number of troops then in the country. The rate received for the beer sold to the troops was a satisfactory one, which compensated the Brewery for the small profit made on Indian Ale.

Now, however, that the number of troops has been so much reduced our trade with them has fallen to a very low point, and in consequence the cost of production of Indian Ale has been materiall increased, and it is being manufactured at a loss.

(e) We would, therefore, respectfully request that the issue price of Indian Ale be increased to Rs. 40/- per hogshead excluding duty.

" C O P Y "

Collector.

Rec'd 17/12

MYSORE RESIDENT'S OFFICE,

Bangalore, 22-12-1 1920.

No. 11495 Ex 2

A copy of the marginally* noted letter, ~~with~~ enclosure, is forwarded to the Secretary to Govt of Sale Affairs & Separate Revenue Board of Revenue with the request that you will move the Hon'ble the Resident may be furnished with the Board's views in the matter;

*No. 383 Ex dated the 7th December 1920 from the Collector, Commercial, Bangalore

C.T.O. 14/12/20

15-12-20

First Assistant Resident.

R. O. 178. (a).—R. P. B.—4-1920.—3,000.

AP 14/12.

AP 18/12

Very urgent

No. 1 Ex./Enc.2.

Office of the Collector,
(Excise Department)
C. & M. Station, Bangalore.
5th January 1921

From

T. J. Tasker, Esquire, O.B.E., I.C.S.,
Collector, C. & M. Station,
B a n g a l o r e .

To

Major C. T. C. Plowden, I.A.,
First Assistant to the Hon'ble the Resident
in Mysore, B a n g a l o r e .

Sir,

S.154 In continuation of my letter No. 383 Ex. dated the 7th December 1920, I have the honour to enclose copy of the Proceedings of the Board of Revenue, Separate Revenue, Madras R. No. 610 Abkari dated 18-12-20 approving of the proposal of the United Breweries Limited to enhance the present issue price of "Indian" Beer to Rs. 40/- per hogshead.

2. Before making any recommendations to the Hon'ble the Resident regarding a similar request made to me in the above company's petition dated 7-10-20, I request you to kindly obtain the information set forth in the accompanying statement from the Board of Revenue, Madras.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 123
Date of Receipt 6.1.21
File No. 459/15

I have the honour to be,
Sir,
Your most obedient servant,

for Collector.

5/1/21

Tel. No. 5103 Office
Sub-Misery
Telegraphic address
"Separate Revenue"

Tel. Fax No. 403,
Triplicane. Madras

Proceedings of the Board of Revenue, Separate Revenue.

No. 610-Abkari

Dated 18th December 1920

Subject

Liquor. "Indian" issue price of Rs. 40/- from 1-4-1921.

Ref. B.S. Marjoribanks, Esqr., C.I.E., I.C.S.
Agt. 3rd Member, Board of Revenue and
Commissioner of Salt, Abkari and Separate Revenue

Read letter from Managing Director, United Breweries Limited
17, Armenian Street, Madras, dated 28th September 1920.

Resolution.

The Board approves the proposal of the United Breweries Limited, to enhance the present fixed issue price of "Indian" liquor of Rs. 25 on the Nilgiris and the maximum price of Rs. 30 elsewhere to a maximum issue price of Rs. 40 per hogshead throughout the Presidency. This will be given effect to from 1st April 1921. The selling officers should be directed to announce the change to bidders at the ensuing sales.

(True Extract)

Assistant Secretary.

The managing Director, United Breweries Limited,
17, Armenian St. Madras

Abkari Deputy Commissioner

All Collectors, Assistant Commissioners and Deputy Commissioners

The Distillery Inspectors

The Brewing offices, Madras Brewery Ltd., The Nilgiris

The Collector, Civil and Military Station, Bangalore

The Sirkeer Contract T.L. Excise, Trivandrum

17

Statement shewing the consumption of beer in the Madras Presidency from 1-4-20 to 31-12-20.

	No. of hogsheads.
1. "Indian" beer issued from the Breweries of the Madras Presidency.	7441.4
2. "English" beer issued in bulk from the Breweries of the Madras Presidency.	1584.2
3. "English" beer issued in bottles and pints from the breweries of the Madras Presidency.	192.96
4. "Rentals of "Indian" beer taverns in the Madras Presidency for the year 1920-21.	Rs.363789/-

---

" C O P Y "

S.V.R
10/1/21

CVV.

MYSORE RESIDENT'S OFFICE,

Bangalore, 11th January 19.21.

Urgent

No. 359 Excise

A copy of the marginally* noted letter, with ~~enclosure~~ the statement, is forwarded to the Secretary to the Commr. of Exc, Akkani & Separate Revenue, Board of Revenue in cont of

*No. 1 Ex dated the 5th January 1921 from the Collector, Cantt. Station, Bangalore

S.156

~~cndt~~ No. 1495, dated the 22nd S.155 Dec. 1920, ~~for favour of~~ with ~~necessary action~~ the request that, if there is no objection, the information asked may kindly be furnished when sending a reply to the endorsement referred to abo

A copy of the statement to be kept for file

for First Assistant Resident.

CAS. 6/1/2

Ex. Unit

E. O. 178. (a).—R. P. B.—4-1920.—3.000.

NO 8/1

D. No. 6-Abkari.

Tel: No. 5103 (Office)
5103-A (Secy)
Telegraphic address:
"Separate Revenue"
Post Box No.403.

From

OFFICE OF THE Board of Revenue,
(Separate Revenue)
STATION Triplicane, Madras

Dated 6th January 1921.

D.N. Strathie, Esq., I.C.S.,
Secretary to the Board,
Separate Revenue,
M A D R A S.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 2021
Date of Receipt 10.1.21
Dept No. 459-1905

To

The First Assistant Resident in Mysore,

B A N G A L O R E.

Sir,

With reference to your letter No. 11495 459/1905, dated 22nd December 1920, requesting to be favoured with the Board's views on the application of the United Breweries Limited for the enhancement in the issue price of beer, I am directed to inform you that the Company made a similar request in September last in the case of beer supplied to this Presidency. The Board, after considering the whole question has decided to increase the maximum issue price charged by the brewers to Rs.40 per hogshead of Indian beer throughout the Presidency with effect from 1st April 1921. The same rate may, if the Hon'ble the Resident thinks fit, be fixed in the Civil and Military Station also for the next official year. As licenses are granted for the period of a year only, it is open to the Excise Department to revise from year to year the issue price of beer with reference to its cost of manufacture.

I have the honour to be,
Sir,
Your most obedient servant,

Ag. SECRETARY.

SUBJECT.

Beer (Indian) - Enhancement of issue price, in the Civil and Military Station - Bangalore.

A.S.R.6/1/21.

MYSORE RESIDENT'S OFFICE,

Bangalore, 16th January 1921.

No. 480. Gen!

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded to the Collector, Commissioner of Bangalore, for information, with reference to his letter No. 382 dated the 7th December 1920. S.154

S.158 *No. 6-Revn, dated 11-6-1921 from the Secretary, the Board of Revenue, Separate Revenue, Madras.

The Board of Revenue have been requested to supply the information asked for in the Collr's letter No. 1282, dated the 5th Jan! 1921. S.156

First Assistant Resident.

CSS. 14/1/21

R. O. 178. (a).—R. P. B.—4-1920.—3,000.

AS 12/1

Post Box No.5103
Telephone No.5103
Telegraphic Code Word. Separate Revenue

Price, 1 pie.

2,000—23-1-14.

C.R. No. 46 Abkari

REVENUE BOARD OFFICE
(SEPARATE REVENUE),
Triplicane,
MADRAS,
Dated 22nd January 1921

From

RESIDENT'S OFFICE,
BANGALORE.
Register No. 725
Date of Receipt 26-1-21
File No. 459/05

D. N. Strathie, Esq., I.C.S.,
Ag. SECRETARY TO THE COMMISSIONER OF SALT,
ABKARI AND SEPARATE REVENUE,

The First Assistant Resident in Mysore, -
Bangalore.

SIR,

S/157 With reference to your letter No.359/459/1905 dated 11th January 1921, I am directed to enclose herewith a statement showing particulars of consumption of beer in this Presidency from 1st April 1920 to 31st December 1920.

2. Reply to your letter No.11,495 459/1905 dated 22nd December 1920, has already been communicated to you with S/157 Board's Proceedings No.6 Abkari dated 6-1-21.

28.1.21

I have the honour to be,
Sir,
Your most obedient Servant,

D N Strathie
Ag. *Secretary.*

Enclosure one statement.

Copied by
V.G.S./24-1-21.
Compared by

MYSORE RESIDENT'S OFFICE,

Bangalore, 28—1— 1921

E 2

No. 9m

A copy of the marginally* noted letter, with enclosure, is forwarded to the Collector, Cantonment Station of Bangalore, for information with reference to para 2 of his letter No. 1 Ex, dated the 5th January 1921, and in continuation of and from this office No. 430, dated 15th January 1921.

C.R. *No. 46 Accts dated the 22nd January 1921 from the Board of Revenue, Madras.

Note: The figures in the enclosed statements may be entered in Sr. 156/6 for office reference.

Sd/ T. Polwhele

First Assistant Resident.

C.R. 25/1/21

R. O. 178. (a).—R. P. B.—4-1920.—3,000.

A.S. 26/1

No.91 Ex./22 2-

Office of the Collector,
(Excise Department)
C. & M. Station, Bangalore.
22nd February 1921

Very Confl
23.2.21

From

T. J. Tasker, Esquire, O.B.E., I.C.S.,
Collector, C. & M. Station,
Bangalore.

RESIDENT'S OFFICE
BANGALORE
Register No. 1576
Date of Receipt 23-2-21
File No. 459
05

To

Major C. T. C. Plowden, I. A.,
First Assistant to the Resident,
Bangalore

Sir,

S-C 161

Reference issue price of Indian beer (Your No. 900 dated 28-1-21.)

There are two kinds of beer manufactured in Bangalore: English beer and Indian beer. The Government of India controls the taxation of beer at its source and the present duty (fixed in March 1916) comes to Rs. 15-3-0 per hogshead. Indian beer is sold in taverns and the revenue in the Station from it, including duty, has during the last 5 years varied between Rs. 1,25,150 - (lowest) and Rs. 3,68,940 (highest). The corresponding extremes for the five years before the war were Rs. 79,384 and Rs.91,048. The statistics of this branch of excise are given in statement D page 21 of "Excise System". English beer is sold at Military canteens, bars, Foreign Liquor Taverns and Foreign Liquor Retail and Wholesale shops.

2. Under the license issued to breweries there is a clause fixing the maximum price at which Indian beer may be issued. This means that, if Government grants a license, it retains the right to limit the profit which the brewery may make. For, if the there were no price fixed, the brewer would put his price at a figure

figure which would enable beer to compete with other liquors, but would leave no margim to Government as profit on rentals of shops. Any change therefore in the issue price of beer - means a readjustment of the profit which Government and the brewery respectively make. In the present instance the brewery is asking for an enhancement of the present price of 30/- to 40/- . As our annual consumption may be estimated at 4,000 hogsheads, Government stand to lose and the brewery to gain a sum upto about Rs. 40,000 which would otherwise come in as - rentals on beer taverns.

3. English beer is not controlled in the same way. The ~~price~~ price at which a hogshead of it is issued at Bangalore ~~depends~~ depends on competition with beer brewed in the North of India and in Europe. The present price is about Rs. 52-13-0 a hogshead and, as it costs about Rs. 42-8-0 to manufacture there is a large profit on this trade.

4. The United Breweries Limited control all the breweries in South India. They have four breweries in the Madras Presidency and one here. The nearest brewery not under their control is, I believe, on the Himalayas. This combine dates from about 1915-16. Originally there were three breweries in Bangalore (for this see page 7 of "Excise System").

Vide Book S-D Cr.

5. The Bangalore Brewery is sound financially. The profits on this branch for the last 6 years are returned as

1914-15	Rs.	50,000
1915-16		50,000
1916-17		75,000
1917-18		2,68,476
1918-19		1,97,975
1919-20		1,71,795

It has not gone so well this year because there has been a fall in the consumption of Indian beer due to reckless bidding at - auctions and a consequent high retail price (vide my letter No.

No. 87 Ex. dated 17-2-21) but its profits will be in the -- neighbourhood of Rs. 1.40.000.

6. The Manager has now asked for a 33% enhancement in the issue price and the question for determination is the basis on which his request is to be discussed. His own application (copy sent you with my No. 383 Ex. dated 7-12-20) makes out that the cost of manufacture has doubled since 1916 and that Indian beer is being issued at a loss.

7. The price of 30/- was fixed in para 4 of Residency -- Proceedings No. 2209 dated 11-3-07. An increase was asked for in 1915 but was refused in your letter No. 1369 dated 25-2-16. A reference to my office records throws no light on the method by which the figure of 30/- was arrived at: it first appears in a note by Mr. Bennett (Abkari Deputy Commissioner, Madras) dated 1-3-07 when the control of the vend of beer was under discussion. The then Collector accepted the figure and recommended its adoption in the last para of his letter No. 738 dated 6-3-07.

8. The Board of Separate Revenue, Madras, have accepted the new figure of 40/- and have stated in their letter D. No. 6 Abkari dated 6-1-21 that it may be accepted for the Station also Mr. Ward, the Deputy Commissioner, Madras, had visited Bangalore and been supplied by Mr. White with a note which did not support the brewer's application.

9. Mr. Ward again visited Bangalore and interviewed me on the 12th of this month, subsequently supplying me unofficially with papers throwing light on the basis adopted for the -- decision in Madras. It appears that in 1916 Mr. Bennett, working on figures for the Niligiri breweries, calculated that a hogshead of beer cost Rs. 17-14-11 to manufacture. To this he added Rs. 11/- for "working expenses, depreciation of plant and of cask "interest on capital and brewer's profit". The issue price was accordingly fixed at 28/- for the Hills and 30/- for the plains to cover cost of carriage etc. Mr. Ward working on similar -

similar lines, estimates the present cost at Rs. 27-11-4 and to this he adds Rs. 13-12-0 for working expenses etc: this is his Niligiri figure. For Bangalore he gives Rs. 25-12-0 and Rs. 18-12-0 or a total figure of Rs.44-8-0. I have not got details for this, and the manager of the brewery has not worked out any figure himself. He interviewed me and stated that "it was unusual" to give such figures. I enclose a copy of the information he actually sent me. He is willing to show me his books but nothing short of an audit would be of any value.

10. Mr. White has taken the manager's own figures and the enclosed calculation makes the cost of a hogshead of Indian beer Rs. 34-13-3. This means that the brewer is "losing" about Rs. 4-13-3 on every hogshead, but this included an allowance for profit and depreciation and Mr. White argues that this small "loss" is more than made up by profits on English beer. The Madras Board of Revenue has not, I understand, considered the two classes of beer in interconnection.

11. Conditions in Madras differ from our conditions. From the statement furnished by the Board of Revenue forwarded to me with your No. 900 dated 28-1-21 it will be seen that in the nine months ending 31-12-20 the Madras breweries turned out 7,441 hogsheads of Indian beer and 1,777 hogsheads of English beer (193 being bottled). This proportion of English to Indian beer would leave very little net profit to the Madras breweries at the old price of Indian beer. The case of Bangalore is the reverse: the corresponding figures for the Station brewery upto 31-12-20 are 2,950 hogsheads for Indian and 5,700 hogsheads for English beer. The brewery does a large trade in Secunderabad, Bombay, Poona and Kirkee as well as in the Station.

12. The question of principle for decision is therefore whether the two classes of beer are to be considered in interconnection.

13. I should add that at the auction of March 1917 Mr. Leishman was allowed to announce that he would charge the -- licensees 2/- for every cask in which beer was delivered at the shop, the casks going to and fro and remaining his property. This operates as an increase of 2/ on the issue price. He also charges 13 annas for delivery. In my opinion these additions ought to have been officially dealt with. Mr. Leishman told me orally that he would forego the charges if he were granted 40/- per hogshead.

14. Mr. Leishman also told me orally that he did not want to be compelled to raise the price of English beer because it affected the troops and also because he wanted to compete with imported beers. There is no doubt that this Station gets duty at source to the extent of about Rs. 50,000 a year on beer -- consumed elsewhere and that it is to our advantage to profit by the climate and foster the brewing industry within reason.

15. The result of the present system appears to me to be (1) that the consumer of Indian beer (chiefly Indians) pays more for a glass of inferior beer (Indian) than the consumer of English beer: the actual comparative prices in the Station at the present moment compare as 4 annas to 3 annas for the same quantity of an imperial pint (20 oz): (2) the brewery licensees make a disproportionate profit out of English beer as no maximum price has been prescribed nor is the imposition of one practicable so far as I can see. This being so, I consider that cost of -- production of Indian beer must necessarily give an indication of its issue price, but that profits on English beer should not be ignored. A logical conclusion of the argument that they should be taken strictly together might lead to the issue of Indian beer gratis as part of the price for the monopoly license fee.

16. In conclusion I do not consider that the manager has made out as clearly as we are entitled to expect that there is a

a case for enhancement to Rs. 40/-. And I do not consider that we are bound by Madras. Prices are not yet stable and, whatever price is now fixed must be ~~in~~ stated to be liable to annual reconsideration in either direction. I recommend that the issue price be fixed at 36/- for delivery at the shop and that this shall be inclusive of all such charges as hire of cask and cart hire. This will mean a reduction of revenue by something over 12,000 a year.

17. I request the favour of orders not later than the 1st proximo as the auction sales are provisionally fixed for the 5th. I regret not having given longer time for consideration but the matter is an intricate one and I have not been able to get all the information I wanted.

I have the honour to be,

Sir,

Your most obedient servant,

for Collector. 22/2/21

Statement shewing Materials used in the manufacture of 70 brews (2949 Hgds. 18 gls.) of Country Ale from 1st April 1920 to 31st December 1920.

Malt. Quantity used 6720 bushels

(Barley cost Rs.9/12/- per maund f.o.b. Farrukhnagar

Jaggery & Brown Sugar Quantity used 6104 maunds

Jaggery purchased at Rs.3/10/- to Rs. 3/12/-

Brown sugar " Rs. 4/4/- to Rs. 4/6/-

These purchases were made in March and April 1920 to which have to be added dryage, wastage etc.

Firewood. Two tons used per brew

Cost including dryage about Rs. 18/- to Rs.18/4, per ton.

Coal. One ton used per brew

Cost Rs. 28/- per ton

Charcoal and Coke Quantity used per day

Charcoal 7 cwts. cost Rs. 43/- per ton

Coke 1 " " Rs. 80/- " "

Hops. Quantity used 3595 lbs. plus Optanine

Hops cost Rs. 2/8/- per lb.

Hops now enroute from England will cost not less than Rs. 3/8/- per lb. owing to Exchange

Establishment The charge on this runs to Rs. 6-2-3 per hogshead.

" C O P Y "

for Collector. 22/2/21.

Estimated Cost of a Hogshead of Beer.

(Indian Beer)

2¼ bushels of malt at Rs. 4-12-0	Rs. 10-11-0
2 maunds jaggery at Rs. 4/-	8- 0-0
1 lb. hops at Rs. 2-8-0	2- 8-0
Brewing specialities	1- 0-0
Firewood etc.	1- 8-0
Working expenses	6- 2-3
Interest on capital, depreciation etc.	5- 0-0
Total Rs.	34-13-3.

II.

Malt 6720 bushels at Rs. 4-12-0	Rs. 31,920
Jaggery, brown sugar etc. 6104 mds. at Rs.4/-	24,416
Forewood, coal, etc. at Rs. 1-8-0 per hogshead	4,425
Hops - 3595 lbs. at Rs. 2-8-0	8,988
Establishment at Rs. 6-2-3 per hogshead	18,115
	Rs. 87,864
Depreciation, interest on capital etc.	15,000
Total	Rs.102,864
or	Rs. 34-13-10 per hgd.

---

for Collector.

27/7/21

CONFIDENTIAL.

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

---:0:---

No. 2106 Dated Bangalore 25th February 1921.

Read:-

sl62 459-65 Proceedings of the President, No.2209, dated the 11th March 1907, on the subject of the manufacture and sale of beer in the Civil and Military Station of Bangalore.

sl162 Letter No. 91-Ex., dated the 22nd February 1921, from the Collector Civil & Military Station of Bangalore.

ORDER.

sl62 In modification of paragraph 4 of his Proceedings of No.2209, dated the 11th March 1907, the Hon'ble the Resident in Mysore is pleased to direct, that the issue price of native beer shall be fixed at Rs.36/- per hogshead delivered at the shop and is to be exclusive of duty but inclusive of such charges as the hire of casks and carts. This issue price is subject to reconsideration each year before the issue of licences for the right of retail vend of native beer in the taverns in the Civil & Military Station of Bangalore.

Sdy T. Plowden.

for RESIDENT.

The Collector,
Civil & Military Station,
Bangalore.

BJ

1624

Office of the Collector,
(Excise Department)
C. & M. Station, Bangalore.
19th December 1921

No. 465 Ex.

From

T. J. Tasker, Esquire, C.B.E., I.C.S.,
Collector, C. & M. Station,
Bangalore.

To

Major C. T. C. Plowden, I.A.,
Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

457 / 1921

9803 ✓

22-12-21

Issue price of Indian Beer.

Sir,

In inviting your attention to the Proceedings of the Hon'ble the Resident in Mysore No. 2106 dated the 25th February 1921, I have the honour to state that the market is not quite settled as yet and there has been little change in the cost of different articles required for brewing etc. Under the circumstances I recommend that the issue price of a cask of Indian beer may continue to be Rs. 36/- for the year 1922-23. The Company has not yet moved in the matter.

I have the honour to be,
Sir,
Your most obedient servant,

19/12/21.

for Collector.

No. 551 ENCLOS. *Dated Bangalore, 14th January 1922*

FROM

Major C. T. C. Clowdey

SECRETARY TO THE RESIDENT IN MYSORE.

The Collector,
Cantonment, Bangalore.

S.164 Reference ~~any~~ his ~~letter~~ telegram No. 465-Ex, dated the 19th December 1921

Subject:—

Recommending that the issue price of an anna per gallon of Indian Beer may continue to be Rs 96 per hogshead for the year 1922-23.

The recommendation is accepted.

Sd/ Asst. Pers
Secretary to the Resident

CRB 7/1/22.

Asst 7/1

No. 167. Enclos. 2.

Office of the Collector,
(Excise Department)
Civil and Military Station,
Bangalore, 11th. December 1922.

From

T. Austin Esquire, I.C.S.,
Collector, C. & M. Station,
B a n g a l o r e.

RESIDENT'S OFFICE
Bangalore, No. 8908
Date of Receipt 14-12-1
File No. 459/05

To

The Secretary to the Hon'ble the Resident in Mysore
B a n g a l o r

Sir,

In submitting the existing Brewery license form for perusal and return I have the honour to request t 25 copies be printed and sent to this office as there none in stock and in this connection I have put up a draft form amended with reference to the additions to clauses 4 and 6 and have added a new clause No.9 as thi clause prohibits the Brewers having any interest in the retail vend of beer in the area covered by this license and is similar to condition No.10 of the Distillery License issued by the Madras Government Vide page 121 of the Madras Distillery Manual.

I have the honour to be,

Sir,

Your most obedient servant,

131-12

For Collector.

S. 22.—E. P. B.—5-1921.—10,000.

Form B.1.

License to brew in the Brewery at

I, , Collector of the Civil and Military Station of Bangalore being duly authorised by the Resident in Mysore under the provisions of the Excise Regulation I of 1915, as in force in the said Station, in consideration of the receipt of a fee of Rs.15 hereby license you trading as to brew beer in the Civil and Military Station of Bangalore and to sell the same by wholesale during the year ending 31st. March 19 , subject to the following conditions to be observed by you, the said licensee

CONDITIONS.

1. You shall be bound by the general conditions applicable to all Excise licenses as notified by the Resident in Mysore from time to time, so far as they concern you and by the following conditions which are special to Brewery licenses.

2. You shall observe and keep all the rules applicable to breweries contained in the Notification of the Hon'ble the Resident in Mysore under the date 13th. November 1907 issued under the Excise Act XII of 1896, and any other law for the time being in force and relating to the Excise Revenue.

3. You shall manufacture or sell any liquor of any description other than beer brewed by you under this license, unless a separate license be granted to you.

4. Each hogshead of beer manufactured by you shall be brewed with at least two bushels of malt and two pounds of hops, and the quality of such beer shall be to the satisfaction of the Resident.

Provided that, in the brewing of Country beer spent hops, not more than 24 hours old or spent hops and hops substitutes may be employed to displace half the amount of unused hops: 2½ pounds of spent hops being taken as equivalent to one pound of unused hops and one pound of optanin (hop substitute) as displacing 75 pounds of spent hops.

Provided also that in the manufacture of beer 50% of hops may be replaced by hop concentrate in the proportion given below:-

1 lb. to replace 12 lbs. new hops.
" 18 lbs. yearling hops..
" 24 lbs. old hops.

Provided also that 2 fluid ounces of hop oil may be used in 20 hogsheads of beer; one drop of oil being equal to 2 ounces of new dry hops.

5. You shall be bound on payment of the value in legal tender or on security for such value being given, to supply Country beer (i.e. beer which satisfies the conditions laid down in para 4 of this license and in the manufacture of which crude sugar is used, at a price not exceeding Rs.36/- per hogshead (which includes carthire at 8 annas per hogshead) exclusive of duty to all persons licensed to sell such beer. Applicants shall be entitled to have country beer of good quality issued to them in the order of their applications and with all reasonable despatch. All complaints as to the quality of the beer supplied will be disposed of by the Resident in Mysore whose decision shall be final.

6. You shall not sell to any one person at any one time in a smaller quantity than four gallons. Native beer can be issued only to licensed vendors, and licensed Regimental Canteens and the Supply and Transport Corps.

7. In default of payment of duty payable by you on the beer brewed in your brewery on the dates on which it falls due, interest will be charged at six per cent per annum, and such interest and arrears may be recovered under the Law for the time being in force for the recovery of the arrears of Land Revenue.

8. You shall submit for the approval of the Collector the names of persons employed by you as Managers and Brewers and no persons not thus approved shall be permitted to act in these capacities.

9. You are prohibited from holding within the area covered by this license any interest in the retail vend of beer, or in the vend of other intoxicating liquors such as toddy, Foreign Liquor and arrack, and from employing any person who has such interest. This prohibition does not extend to the wholesale supply of beer to the licensed vendors.

10. You shall be bound by such departmental orders concerning breweries as may be issued by the Resident in Mysore from time to time.

1. The infraction of any of the conditions of this license either by you or by any person in your employment may entail on you (1) a fine which may extend to Rs.50/- or (2) the suspension or cancellation of your license or (3) both.

Granted this day of 19

Collector, Civil and Military
Station, Bangalore.

"Draft"

For Collector.

FORM B. 1.

License to brew in the Brewery
at
Registered No. of License.
Name of Brewery
Locality of Brewery

I , Collector of the Civil and Military Station of Bangalore, being duly authorised by the Resident in Mysore under the provisions of the Excise Regulation I of 1915, as in force in the said Station, in consideration of the receipt of a fee of Rs. 15, hereby license you trading as to brew beer in the Civil and Military Station of Bangalore and to sell the same by wholesale during the year ending 31st March 19 , subject to the following conditions to be observed by you, the said licensee.

CONDITIONS.

1. You shall be bound by the general conditions applicable to all Excise licenses as notified by the Resident in Mysore from time to time, so far as they concern you and by the following conditions which are special to brewery licenses.

2. You shall observe and keep all the rules applicable to breweries contained in the Notification of the Hon'ble the Resident in Mysore under the date 13th November 1907 issued under the Excise Act XII of 1896, and any other law for the time being in force and relating to the Excise Revenue.

3. You shall not manufacture or sell any liquor of any description other than beer brewed by you under this license, unless a separate license be granted to you.

4. Each hogshead of beer manufactured by you shall be brewed with at least two bushels of malt and two pounds of hops, and the quality of all such beer shall be to the satisfaction of the Resident.

Provided that, in the brewing of country beer spent hops, not more than 24 hours old or spent hops and hops substitutes may be employed to displace half the amount of unused hops : $2\frac{1}{2}$ pounds of spent hops being taken as equivalent to one pound of unused hops and one pound of optanin (hop substitute) as displacing 75 pounds of spent hops.

Provided also that in the manufacture of beer 50% of hops may be replaced by hop concentrate in the proportion given below :—

1 lb. to replace 12 lbs. new hops.
" 18 lbs. yearling hops.
" 24 lbs. old hops.

Of the remaining 50 per cent only 10 per cent may be replaced by hop substitutes.

Provided also that 2 fluid ounces of hop oil may be used in 20 hogsheads of beer ; one drop of oil being equal to 2 ounces of new dry hops.

5. You shall be bound on payment of the value in legal tender or on security for such value being given, to supply country beer *i. e.* beer which satisfies the conditions laid down in para 4 of this license and in the manufacture of which crude sugar is used, at a price not exceeding Rs. 36 per hogshead (which includes carthire at 8 annas per hogshead) exclusive of duty to all persons licensed to sell such beer. Applicants shall be entitled to have country beer of good quality issued to them in the order of their applications and with all reasonable despatch. All complaints as to the quality of the beer supplied will be disposed of by the Resident in Mysore whose decision shall be final.

6. You shall not sell beer to any one person at any one time in a smaller quantity than four gallons. Native beer can be issued only to licensed vendors, and licensed Regimental Canteens and the Supply and Transport Corps.

7. In default of payment of duty payable by you on the beer brewed in your brewery on the dates on which it falls due, interest will be charged at six per cent per annum, and such interest and arrears may be recovered under the Law for the time being in force for the recovery of the arrears of Land Revenue.

8. You shall submit for the approval of the Collector the names of persons employed by you as Managers and Brewers and no persons not thus approved shall be permitted to act in these capacities.

9. You are prohibited from holding within the area covered by this license any interest in the retail vend of beer, or in the vend of other intoxicating liquors such as toddy, foreign liquor and arrack, and from employing any person who has such interest. This prohibition does not extend to the wholesale supply of beer to the licensed vendors.

10. You shall be bound by such departmental orders concerning breweries as may be issued by the Resident in Mysore from time to time.

11. The infraction of any of the conditions of this license either by you or by any person in your employment may entail on you (1) a fine which may extend up to Rs. 50 or (2) the suspension or cancellation of your license or (3) both.

Granted this day of 192 .

Collector,
Civil and Military Station, Bangalore.

R. P. B.—1-1923.—30.

~~To be published in the Residency orders.~~

No. 271.

Copy, with 25 spare copies, is forwarded to the Collector, Civil & Military Station, of Bangalore, with reference to his letter No.167, dated the 11th December 1922.

E.J.F. Williamson

Secretary to the Resident.

BJ

No. 6 Ex.of 23.

Office of the Collector,
(Excise Department),
C. &. M. Station, Bangalore
Dated the 19th January 23.

From,

T. Austin Esquire, I.C.S.,
Collector, C. &. M. Station,
Bangalore.

RESIDENT'S OFFICE
BANGALORE.
Register No. 570
Date of Receipt 20.1.23
File No. 459/1C

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore

Subject:- Brewery license.

Sir,

With reference to your No.371 of 1923, I have the h
honour to state that the brewery license issued for 1922-
23 and sent with this office No.167 Ex. dated 11-12-22. ma
kindly be sent to this office.

I have the honour to be,

Sir,

Your most obedient servant,

For Collector
19/23

Please see Sl 166 + 167
Sl. 766A may be returned.
Draft Submitted
CSB
23/1/23
23/1

169

C. O. 45.—R. P. B.—8-1921.—5,000.

No. 102 ENCLOS. *Dated Bangalore,* 24th Jan 1923

FROM

The SECRETARY TO THE RESIDENT IN MYSORE.

To

The Collector,
C.T.M. Stn., Bangalore.

L.R. No. E Reference ~~my~~ his ~~letter~~ ~~Telegram~~ No. 6 Exc of 23, dt the 19-1-1923

Subject :—

Brewery license issued for 1922-23

SL 166A The above license is returned

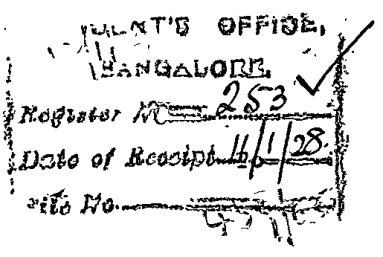
sd/ F. Williamson
Secy to the Resident

ABS
23/1/23

AS
28/1

Office of the Collector,
(Excise Branch)
No. 154 of 27 Enc- 2 C. & M. Station, Bangalore,
Dated the 6th January 1928.

From



T. B. Russell Esquire, I. C. S.,

Collector,

Civil and Military Station, Bangalore.

The Secretary to the Hon'ble the Resident in Mysore,

B a n g a l o r e.

Subject:- Beer-manufacture of-use of unmalted grain-recommended.

Reference:- Letter from the Manager, United Breweries Ltd., Bangalore, dated 19th September 1927.

Sir,

I have the honour to enclose herein a copy of the letter from the Manager, United Breweries Ltd., Bangalore and to request that the Honourable the Resident may, kindly, be moved to amend condition 4 of the Station Brewery license, as desired by the Brewers, so as to allow them to use a certain proportion of raw grain in the brewing of beer with initial gravities of 1040° to 1055°.

The Secretary to the Commissioner of Excise, Madras, was consulted in this connection and he replies that there is no objection to amending condition 4 of the license issued to the Bangalore Brewery of the United Breweries Ltd., so as to be in conformity with the corresponding condition in the licenses of the Kaity and Madras breweries.

A copy of Form B 1 (Brewery license) with the proposed addition to condition 4 is annexed.

I have the honour to be,

Sir,

Your most obedient servant,

DVR/6-1-28

Letter dated the 19th September 1927 from the Manager, United Breweries Ltd., Bangalore to the Collector, Civil and Military Station, Bangalore.

Sir,

We have the honour to request that condition 4 of our Brewing License be amended to read as follows:-

"Each hogshead of beer manufactured by you shall be brewed with at least two bushels of malt and two pounds of hops. If you wish to brew beer with initial gravities from 1040° to 1055° the minimum two bushels malt standard will be taken to include all forms of unmalted grain, on condition that at least 50 per cent of the combined grain shall be malt; and in each case you must submit for periodical examination the materials you employ in lieu of malt. Not more than 20 per cent of the hops may be substituted by approved hop substitutes. When in the manufacture of "Indian beer" partially exhausted hops of a previous brewing are used, one pound at least of unused hops shall be used per hogshead and 2½ lbs.weight of the original hops represented by the partially exhausted hops to be used shall be considered as equivalent to the remaining one pound of unused hops. Twenty per cent of the weight of the hops represented by the partially exhausted hops may be substituted by hop substitutes".

The desired alteration will make our Brewing License similar to those of our Kaity and Madras breweries. The above paragraph being a copy of condition 4 of our Kaity Brewing license.

The use of raw grain is permitted by the Home Excise authorities and all brewers both in Great Britain and on the Continent employ a percentage of unmalted grain.

Under the present rule this branch of our Company is unable to compete in quality with imported beer.

'Copy'

For Collector.

DVR/6-1.

FORM B. 1.

"License to brew in the Brewery
at
Registered No. of License
Name of Brewery
Locality of Brewery

I , Collector of the Civil and Military Station of Bangalore, being duly authorised by the Resident in Mysore under the provisions of the Excise Regulation I of 1915, as in force in the said Station, in consideration of the receipt of a fee of Rs. 15, hereby license you trading as to brew beer in the Civil and Military Station of Bangalore and to sell the same by wholesale during the year ending 31st March 19 . subject to the following conditions to be observed by you, the said licensee.

CONDITIONS.

1. You shall be bound by the general conditions applicable to all Excise licenses as notified by the Resident in Mysore from time to time, so far as they concern you and by the following conditions which are special to brewery licenses.

2. You shall observe and keep all the rules applicable to breweries contained in the Notification of the Hon'ble the Resident in Mysore under the date 13th November 1907 issued under the Excise Act XII of 1896, and any other law for the time being in force and relating to the Excise Revenue.

3. You shall not manufacture or sell any liquor of any description other than beer brewed by you under this license, unless a separate license be granted to you.

× If you wish to brew beer with initial gravities from 1040 to 1055 the minimum two bushel malt standard will be taken to include all forms of unmalted grain, on condition that at least 50 per cent of the combined grain shall be malt; and in each case you must submit for periodical examination the materials you employ in lieu of malt. ×

1 lb. to replace 12 lbs new hops.
" 18 lbs. yearling hops.
" 24 lbs. old hops.

Of the remaining 50 per cent only 10 per cent may be replaced by hop substitutes.

Provided also that 2 fluid ounces of hop oil may be used in 20 hogsheads of beer; one drop of oil being equal to 2 ounces of new dry hops.

5. You shall be bound on payment of the value in legal tender or on security for such value being given, to supply country beer *i. e.* beer which satisfies the conditions laid down in para 4 of this license and in the manufacture of which crude sugar is used, at a price not exceeding Rs. 36 per hogshead (which includes carthire at 8 annas per hogshead) exclusive of duty to all persons licensed to sell such beer. Applicants shall be entitled to have country beer of good quality issued to them in the order of their applications and with all reasonable despatch. All complaints as to the quality of the beer supplied will be disposed of by the Resident in Mysore whose decision shall be final.

6. You shall not sell beer to any one person at any one time in a smaller quantity than four gallons. Native beer can be issued only to licensed vendors, and licensed Regimental Canteens and the Supply and Transport Corps.

7. In default of payment of duty payable by you on the beer brewed in your brewery on the dates on which it falls due, interest will be charged at six per cent per annum, and such interest and arrears may be recovered under the Law for the time being in force for the recovery of the arrears of Land Revenue.

8. You shall submit for the approval of the Collector the names of persons employed by you as Managers and Brewers and no persons not thus approved shall be permitted to act in these capacities.

9. You are prohibited from holding within the area covered by this license any interest in the retail vend of beer, or in the vend of other intoxicating liquors such as toddy, foreign liquor and arrack, and from employing any person who has such interest. This prohibition does not extend to the wholesale supply of beer to the licensed vendors.

10. You shall be bound by such departmental orders concerning breweries as may be issued by the Resident in Mysore from time to time.

11. The infraction of any of the conditions of this license either by you or by any person in your employment may entail on you (1) a fine which may extend up to Rs. 50 or (2) the suspension or cancellation of your license or (3) both.

Granted this day of 192 .

Collector,
Civil and Military Station, Bangalore.

B. P. B.—1-1923.—30.

Proceedings of the Hon'ble the Resident in Mysore.

---:0:---

No. 580 Dated Bangalore 19 January 1928.

R e a d :-

Letter, and enclosures, from the Collector, Civil and Military Station, Bangalore, No.154 of 27, dated the 6th January 1928.

O R D E R.

The Resident is pleased to direct that the following addition shall be made to condition 4 of the Station Brewery license -

Insert as a fresh paragraph after "the Resident" and before the first proviso in condition 4 the following words:

"If you wish to brew beer with initial gravities from 1040° to 1055° the minimum two bushel malt standard will be taken to include all forms of unmalted grain, on condition that at least 50 per cent of the combined grain shall be malt; and in each case you must submit for periodical examination the materials you employ in lieu of malt".

19.1.28

Major.

SECRETARY TO THE RESIDENT.

19/1/28

The Collector,
Civil and Military Station,
Bangalore.

No. CR-111 of 29 with Enclosures.

Office of the Collector,
(Excise Branch),
C. & M. Station, Bangalore,
Dated the 25th May 1929.

From

G. H. Cooke Esquire, M. C., I. C. S.,
Collector,
Civil and Military Station, Bangalore.

5424
31/5/29

To 459/05

The Secretary to the Hon'ble the Resident in Mysore,
B a n g a l o r e.

Sir,

Subject:- Brewery Rules- revision- suggested.

The Brewery Rules in force in the Station were published for the first time in the Hon'ble the Resident's Notification No.67 dated 13th November 1907 and subsequent amendments were made only to clause 18, as the rate of duty on beer was enhanced from time to time(vid Resident's Notifications Nos.1,16,22 and 17 dated 3-1-0 26-2-10, 7-4-16, and 5-3-21 respectively). The Madras Rules were first published in 1903 and were subsequentl revised in 1909 and 1925. It may be noted that the Deputy Commissioner of Abkari, Madras, was ex-officio Adviser on Excise matters to the Hon'ble the Resident (vide Proceedings No.2117 dated 8-4-08), and the preser Station Rules were drafted on the lines of the Madras Rules. As it has been the practice to follow the Excis Administration in the Madras Presidency as far as prac cable with reference to the local conditions of the Station, I consider that the present rules may be supe seded by the draft rules herein enclosed.

The following are the important changes in the Draft rules:-

Clause 5 of the present Rules:

It is laid down that all vessels should be gauge

gauged according to the rules in force; but no rules have been framed or published for the guidance of Excise officers or Brewers. The practice has been to follow the Rules laid down in the Madras Distillery Manual; but these rules are not binding on the Brewers in the absence of a notification. The Rules for gauging have been appended to the draft notification.

Clause 7 of the present Rules:

The present rule neither lays down nor contemplates that changes in the buildings or plant of a brewery should be made with the permission of the Excise Department. It is essential that all alterations to the building or plant should be executed with the sanction of the department in general agreement with the note to clause 2 whereby persons applying for a licence for the first time are required to submit for approval, plans of the buildings and description of the plant of breweries proposed to be constructed or plans of already existing buildings to be equipped and used as breweries, and any alterations or additions suggested by the Department should be attended to on pain of a refusal of a licence. When this is so, it follows that buildings and plant once approved should not be altered except with the sanction of the Department. The Draft rule rectifies this defect.

Clause 13 of the Draft Rules:

This is a new clause which requires that the Brewer must execute an agreement under which he should hypothecate the buildings and plant of the Brewery for the payment of all sums which may become due to Government by way of duty, rents, penalties, fines etc., under the provisions of the licence, or to deposit Government promissory notes in lieu of such

such hypothecation. No brewery, distillery or warehouse licence is granted in the Madras Presidency except in compliance with this condition. Such a condition is essential to safe-guard government interests in cases of insolvency or sudden winding up of a licensed business. The Brewers in Bangalore have had to comply with this clause in respect of two of their breweries in the Madras Presidency and they should have no reason to complain.

Clause 20 of the Draft Rules:

Provision has been made that Brewers should provide the excise establishment attached to the Brewery with quarters on payment of a fixed scale of rent. The enforcement of this condition will arise only in the case of absolute necessity. There is in the Madras Rules an identical clause which is being enforced in the Madras Presidency.

Clause 26 of the Draft Rules:

No executive instructions for the guidance of officers and brewers have been published or codified. The practice has been to follow the instructions laid down in the Madras Distillery Manual; but these instructions are not binding on the Brewers in the absence of a notification. The new clause makes it explicit both for the excise officer and the brewer that the instructions in the Madras Distillery Manual should be followed so far as they are not inconsistent with the Draft Rules.

DVR/25-5-29.

Collector.

To be published in the
* Railway Order
No. 37 dated 1st April 30

THE MYSORE RESIDENCY PRESS
1-APR. 1930
BANGALORE

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATION.

In virtue of the power delegated under sections 14(c) and 62(1) of Excise Regulation I of 1915 as applied to the Civil and Military Station of Bangalore under Notification No. 261-I dated 24-4-1929 (318-D dated 16-12-1917) of the Government of India(Foreign and Political Department), the Hon'ble the Resident in Mysore makes the following rules in supersession of those contained in the Hon'ble the Resident's Notification No.67 dated 13th November 1907, as amended by Notifications Nos.1, 18, 22 and 17 dated 3rd January 1908, 26th February 1910, 7th April 1916 and 5th March 1921 respectively, for the working and supervision of breweries in the Civil and Military Station of Bangalore.

I. In these rules:-

(a) "Collector" means the Collector of the Civil and Military Station of Bangalore who is in administrative charge of the Excise Department.

(b) "Superintendent" means the officer in executive charge of the Excise Department and subordinate to the Collector.

(c) "Surveying Officer" means the Officer duly appointed to control breweries and who is subordinate to the Superintendent.

(d) "Laboratory" means the Excise Commissioner's Laboratory, in Madras.

(e) "Station" means the Civil and Military Station of Bangalore.

2. Any person desirous of obtaining a licence for a brewery shall apply to the Collector through the Superintendent. The application shall be accompanied by a treasury receipt for Rs.15/- and a full description(hereinafter called an entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on,

on, each room, place and vessel shall be clearly specified. The entry will be checked either by the Superintendent or some other officer authorized to inspect breweries, who will certify to the fact, if he finds it correct, and submit it with the brewer's application, the treasury receipt and his remarks to the Collector who, if satisfied with the entry and that the applicant is a fit person to receive a licence, will issue a licence accordingly.

Note:- Persons desirous of constructing new buildings or equipping already existing buildings to be used as breweries are advised, before commencing the work, to submit plans of the buildings and descriptions of the plant to the Collector through the Superintendent for approval. Any alterations and additions suggested by the latter officer with the approval of the former should be duly attended to, and persons neglecting to comply with such suggestions will run the risk of being refused a brewery licence.

3. Licences shall be in such form and for such period as the Hon'ble the Resident from time to time may prescribe, and may be renewed. Each application for renewal shall be made to the Superintendent at least one month before the expiration of the licence and shall be accompanied by a treasury receipt for Rs.15/. A copy of the entry shall also be filed, unless there has been no change in either the buildings or the plant since the issue of a previous licence, in which case it will suffice if the surveying officer endorses that fact upon the application. The Superintendent will submit the application with its enclosures to the Collector who, if he sees no reason to the contrary, will renew the licence.

4. The surveying officer will take an account of all the operations in the brewery, and it shall be competent for him, or for any other officer authorized to inspect

inspect breweries, to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night.

5. All mashtuns, grain converters, coppers, coolers, fermenting and racking or settling vessels shall be so placed and fixed, and underbacks so placed, as to admit of the contents being accurately gauged and measured. Before being taken into use all such vessels shall be gauged jointly by the Superintendent and the Surveying Officer under the appended rules for gauging such vessels and tables shall be constructed showing the total capacity of each vessel in imperial gallons(in the case of mashtuns, and grain converters in imperial bushels) and in the case of mashtuns, fermenting and racking or settling vessels, the capacity for each tenth of an inch in depth. In the case of underbacks, coppers and coolers, dimension tables only need be constructed. These tables, before being taken into use, shall be certified by the brewer or his accredited agent to be correct.

6. The name or an abbreviation thereof of each room or vessel shall be conspicuously painted thereon, and where more than one room or vessel is used for the same purpose, they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

7. No repairs shall be executed to either buildings or plant and no alteration shall be made in either the position or capacity of any gauged vessel without the sanction in writing ~~of the surveying officer or~~ of the Superintendent. Before any vessel so altered can be again taken into use, it shall be regauged and new tables shall be constructed if necessary. In the absence of the Superintendent and to avoid delay, such regauging shall be effected by the surveying officer and such other officer as the Collector may direct, their results being

O. O. No.

Name

Time of Commencement

Finishing

being checked by the Superintendent on his next visit to the brewery. No addition or alteration either to the buildings or plant shall be made without the previous consent of the Superintendent and on completion of such addition or alteration or both, the existing entry must be withdrawn and a new entry made.

8. Where beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have marked on both heads its number and capacity which shall be entered in a register to be kept by the brewer in a form prescribed by the Hon'ble the Resident, and also the number of the brew or the number of the gyle in which the beer was manufactured. Any cask removed for repair or recoopering shall be regauged before being taken into use again, and if the capacity has been affected, a new entry shall be made in the cask register. The number of the brew or gyle shall also be painted on both heads of casks in which beer is issued from the brewery.

9. The surveying officer will be provided by the department with proper gauging rods and a standard saccharometer and thermometer. If the brewer questions the correctness of the instruments or results of the obtained by the officer, he must put in a written protest immediately. This will be forwarded with his remarks by the Officer to the Superintendent who, after due enquiry will report the matter for the orders of the Collector.

10. Each licensed brewer shall keep, in some part of the brewery which has been approved by the Superintendent, a brewing book in such form as the Hon'ble the Resident may prescribe. This book, which is the property of Government, will be supplied to him from time to time by the surveying officer; and it shall be accessible by day or night to all officers authorized to inspect

inspect the brewery. In this book the brewer, or some responsible person employed by him whose name has been approved by the Collector shall correctly enter the particulars of each brewing. This book shall not be in any way defaced or mutilated and the loss of it will entail immediate suspension of the brewer's licence, and if on enquiry, the explanation of the brewer is unsatisfactory, his licence may be cancelled.

11. The brewer shall enter in the proper columns, at least 24 hours before beginning to mash malt or corn or t convert raw grain or to dissolve sugar, the day and hour of brewing with the date and hour of making the entry, and at least six hours before the time entered for dissolving or mashing, he shall enter separately in the proper columns the quantities of malt or unmalted corn, sugar or glucose and of hops or hop-substitutes to be used and the hour when all the worts will be drawn off the grains in the mashtun. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry and the number of the brew or gyle in which the beer was manufactured and in the remarks "English Ale" column the kind of beer manufactured e.g. "Indian Ale" etc. Such entry shall be made within one hour after collection has been completed, or if the worts be not collected before 6 p.m. the entry shall be made before 8 the next morning. If fermentation has started before the requisite entry has been made, the brewer shall enter the true original gravity of the wort. Each entry shall be initialled by the brewer or his agent.

12. Beer shall be brewed from good materials and its quality shall be such as to satisfy the Resident. Wort shall not be brewed of a higher gravity than 1073°. Nothing

Nothing shall be added to beer after it has been racked and removed to a beer store, except finings or other materials approved by the Collector. Beer in beer stores must not be diluted and any beer found in store which has been either diluted or in any way adulterated will be liable to forfeiture. The forfeiture of the beer will not relieve the brewer from the penalty of fine or cancellation of licence prescribed under Rule 23 (24).

13. Every brewer shall execute an agreement binding him for himself, his heirs, legal representatives and assigns to observe the conditions of the licence and hypothecating the brewery buildings, machinery, apparatus together with the stock of beer etc., as security for the payment of all sums which may become due to Government by way of duty, rents, penalties, fines or other payments due under the provisions of his licence. In case of neglect or refusal to execute agreement as aforesaid within ten days of the date on which the approval of an application for a licence shall have been communicated, such approval may be withdrawn and the fee already paid may be forfeited. In lieu of executing the hypothecation deed the Brewer may deposit Government Promissory notes endorsed to the Collector to such value as the Hon'ble the Resident may direct.

14. Officers surveying breweries shall make a complete survey of the whole of the brewery plant on every day on which they visit a brewery, showing, in the proper columns in a survey book, the form of which will be prescribed by the Hon'ble the Resident, the condition of each vessel and the dip and gravity of each vessel containing fermenting wort unless such wort shall be fining, when, except in case of suspicion or fraudulent addition of saccharine matter of of addition or removal of wort, the surface need not be broken. A copy of each survey will be made in a similar book and will be left at the brewer

E.O.M.C.

Name

Date

Age

Sex

Address

Religion

Occupation

Married

Single

Widowed

Divorced

Separated

Children

Parents

Brothers

Sisters

Relatives

Friends

Neighbors

Employer

Employment

Education

Income

Expenses

Savings

Debts

Assets

Liabilities

Net Worth

Insurance

Policy

Premium

Beneficiary

Claim

Settlement

Adjuster

Agent

Company

Office

Manager

Supervisor

Clerk

Typist

Secretary

Receptionist

Janitor

Maintenance

Repair

Service

Customer

Client

Patient

Doctor

Nurse

Hospital

Clinic

Medicine

Prescription

Pharmacy

Drugstore

Grocery

Market

Store

Shop

Restaurant

Hotel

Motel

Inn

Tavern

Bar

Liquor

Beer

Wine

Whiskey

Gin

Rum

Vodka

Brandy

Champagne

Cocktail

Party

Dance

Music

Band

Orchestra

Singer

Song

Record

Radio

Television

Movie

Theater

Actor

Actress

Director

Producer

Writer

Author

Book

Magazine

Newspaper

Publisher

Editor

Reporter

Photographer

Camera

Film

Picture

Portrait

Painting

Artist

Gallery

Museum

Exhibition

Sculpture

Statue

Monument

Park

Garden

Flower

Tree

Forest

Lake

River

Ocean

Beach

Island

Mountain

Valley

Desert

Climate

Weather

Rain

Snow

Wind

Storm

Hurricane

Tornado

Earthquake

Fire

Flood

Drought

Famine

War

Peace

Treaty

Alliance

Enemy

Ally

Soldier

Sailor

Airman

Marine

Army

Navy

Air Force

Weapon

Gun

Rifle

Pistol

Bullet

Bomb

Missile

Rocket

Tank

Ship

Submarine

Aircraft

Helicopter

Parachute

Uniform

Medal

Ribbon

Flag

Anthem

Nation

Country

State

City

Town

Village

Capital

Government

President

Governor

Mayor

Senator

Congressman

Judge

Lawyer

Court

Trial

Verdict

Sentence

Prison

Jail

Police

Detective

Crime

Criminal

Victim

Witness

Evidence

Fingerprint

Blood

Weapon

Murder

Robbery

Theft

Fraud

Forgery

Counterfeit

Money

Bank

Loan

Interest

Mortgage

Rent

Lease

Property

Land

House

Apartment

Room

Kitchen

Bathroom

Bedroom

Living Room

Dining Room

Basement

Attic

Garage

Yard

Fence

Gate

Door

Window

Roof

Wall

Floor

Ceiling

Stairs

Elevator

Furniture

Chair

Table

Desk

Bed

Sofa

Lamp

Rug

Curtain

Mirror

Clock

Telephone

Refrigerator

Stove

Oven

Sink

Faucet

Water

Electricity

Gas

Heat

Air Conditioning

Fan

Light

Switch

Outlet

Wire

Cable

Antenna

Satellite

Computer

Typewriter

Paper

Pencil

Pen

Ink

Eraser

Ruler

Scissors

Glue

Tape

Envelope

Stamp

Mail

Letter

Package

Delivery

Truck

Car

Bus

Train

Airplane

Boat

Bicycle

Motorcycle

Horse

Dog

Cat

Bird

Fish

Animal

Insect

Snake

Bear

Lion

Tiger

Elephant

Monkey

Cow

Pig

Sheep

Goat

Chicken

Duck

Rabbit

Mouse

Rat

Spider

Ant

Bee

Butterfly

Mosquito

Fly

Worm

Snail

Frog

Turtle

Lizard

Alligator

Crocodile

Whale

Shark

Dolphin

Seal

Penguin

Eagle

Hawk

Owl

Crow

Sparrow

Robin

Parrot

Peacock

Turkey

Goose

Swan

Flamingo

Pelican

Seagull

Vulture

Buzzard

Snake

Python

Cobra

Rattlesnake

Viper

Boa

Anaconda

Iguana

Chameleon

Gecko

Salamander

Newt

Toad

Tadpole

Coral

Seaweed

Algae

Plankton

Bacteria

Virus

Germ

Disease

Illness

Sickness

Pain

Ache

Fever

Cold

Flu

Cough

Sneeze

Headache

Stomachache

Toothache

Backache

Earache

Sore Throat

Runny Nose

Stuffy Nose

Sneezing

Coughing

Vomiting

Nausea

Dizziness

Fainting

Unconsciousness

Coma

Death

Dead

Alive

Living

Born

Birth

Baby

Infant

Child

Boy

Girl

Man

Woman

Adult

Old

Young

Age

Aging

Growth

Development

Puberty

Adolescence

Teenager

Youth

Middle Age

Old Age

Retirement

Pension

Social Security

Welfare

Unemployment

Strike

Union

Labor

Wage

Salary

Hour

Day

Week

Month

Year

Century

Millennium

Time

Clock

Watch

Calendar

Schedule

Appointment

Meeting

Conference

Interview

Test

Exam

Grade

School

College

University

Student

Teacher

Professor

Dean

Principal

Class

Course

Subject

Mathematics

Science

History

Geography

Language

English

Spanish

French

German

Italian

Russian

Chinese

Japanese

Arabic

Latin

Greek

Hebrew

Literature

Poetry

Novel

Story

Essay

Report

Thesis

Dissertation

Research

Experiment

Laboratory

Microscope

Telescope

Chemistry

Physics

Biology

Astronomy

Geology

Psychology

Sociology

Anthropology

Economics

Philosophy

Religion

God

Church

Bible

Prayer

Priest

Minister

Rabbi

Temple

Synagogue

Mosque

Cathedral

Faith

Belief

Hope

Love

Hate

Fear

Anger

Joy

Sadness

Happiness

Misery

Pleasure

Pain

Good

Evil

Right

Wrong

Truth

Lie

Honesty

Dishonesty

Virtue

Vice

Sin

Guilt

Innocence

Forgiveness

Punishment

Reward

Heaven

Hell

Purgatory

Soul

Spirit

Ghost

Angel

Devil

Demon

Magic

Witch

Wizard

Fairy

Dragon

Unicorn

Mermaid

Centaur

Phoenix

Griffin

Vampire

Werewolf

Zombie

Mummy

Skeleton

Skull

Bone

Blood

Heart

Brain

Lung

Liver

Kidney

Stomach

Intestine

Muscle

Nerve

Skin

Hair

Eye

Ear

Nose

Mouth

Tongue

Tooth

Finger

Thumb

Hand

Arm

Leg

Foot

Toe

Knee

Elbow

Shoulder

Neck

Head

Face

Body

Sex

Male

Female

Gender

Marriage

Wedding

Bride

Groom

Husband

Wife

Divorce

Separation

Adultery

Pregnancy

Abortion

Miscarriage

Birth Control

Condom

Pill

Diaphragm

Sterilization

Vasectomy

Menstruation

Period

Ovulation

Egg

Sperm

Fertilization

Embryo

Fetus

Placenta

Umbilical Cord

Navel

Breast

Milk

Nipple

Diaper

Crib

Stroller

Toy

Doll

Ball

Game

Sport

Football

Baseball

Basketball

Soccer

Tennis

Golf

Swimming

Diving

Running

Jumping

Throwing

Catching

Kicking

Hitting

Batting

Pitching

Goal

Score

Win

Lose

Tie

Team

Player

Coach

Referee

Umpire

Stadium

Field

Court

Track

Pool

Gym

Exercise

Weight

Muscle

Strength

Endurance

Speed

Agility

Flexibility

Balance

Coordination

Reflex

Reaction

Training

Practice

Competition

Championship

Trophy

Medal

Ribbon

Certificate

Diploma

Degree

Graduation

Commencement

Valedictorian

Salutatorian

Honor

Scholarship

Fellowship

Grant

Loan

Tuition

Fee

Cost

Price

Value

Money

Dollar

Cent

Penny

Nickel

Dime

Quarter

Half Dollar

Bill

Check

Cash

Credit

Debit

Card

Account

Deposit

Withdrawal

Balance

Interest

Rate

Percent

Fraction

Decimal

Number

Zero

One

Two

Three

Four

Five

Six

Seven

Eight

Nine

Ten

Hundred

Thousand

Million

Billion

Trillion

Infinity

Addition

Subtraction

Multiplication

Division

Equation

Formula

Variable

Constant

Function

Graph

Chart

Table

Data

Statistics

Probability

Average

Mean

Median

Mode

Range

Standard Deviation

Variance

Correlation

Regression

Hypothesis

Theory

Law

Principle

Rule

Method

Procedure

Process

System

Model

Simulation

Prediction

Forecast

Estimate

Approximation

Error

Accuracy

Precision

Measurement

Unit

Meter

Kilometer

Centimeter

Millimeter

Inch

Foot

Yard

Mile

Gram

Kilogram

Pound

Ounce

Liter

Gallon

Quart

Pint

Cup

Teaspoon

Tablespoon

Degree

Celsius

Fahrenheit

Kelvin

Second

Minute

Hour

Day

Week

Month

Year

Century

Millennium

Speed

Velocity

Acceleration

Force

Energy

Power

Work

Heat

Temperature

Pressure

Volume

Density

Mass

Weight

Gravity

Light

Sound

Wave

Frequency

Wavelength

Amplitude

Electricity

Voltage

Current

Resistance

Circuit

Battery

Magnet

Magnetism

Electromagnetism

Radio

Television

Radar

Sonar

Laser

Nuclear

Atom

Molecule

Element

Compound

Mixture

Solution

Acid

Base

Salt

Oxygen

Hydrogen

Carbon

Nitrogen

Water

Air

Earth

Fire

Metal

Iron

Steel

Copper

Aluminum

Gold

Silver

Platinum

Lead

Zinc

Tin

Nickel

Chromium

Titanium

Uranium

Plastic

Rubber

Glass

Wood

Paper

Cloth

Leather

Stone

Brick

Concrete

Cement

Sand

Gravel

Clay

Soil

Rock

Mineral

Crystal

Diamond

Ruby

Sapphire

Emerald

Pearl

Coal

Oil

Petroleum

Gasoline

Diesel

Natural Gas

Propane

Butane

Methane

Ethanol

Alcohol

Solvent

Paint

Varnish

Lacquer

Dye

Ink

Pigment

Color

Red

Orange

Yellow

Green

Blue

Indigo

Violet

Purple

Brown

Black

White

Gray

Pink

Silver

Gold

Bronze

Copper

Rainbow

Prism

Spectrum

Shadow

Reflection

Refraction

Lens

Mirror

Glass

Window

Eyeglasses

Contact Lens

Microscope

Telescope

Binoculars

Camera

Film

Photograph

Picture

Image

Video

Recording

Tape

Disk

Drive

Memory

Storage

Program

Software

Hardware

Operating System

Application

Word Processor

Spreadsheet

Database

Graphics

Internet

Network

Modem

Server

Client

Website

Email

Chat

Forum

Blog

Social Media

Facebook

Twitter

Instagram

YouTube

Google

Search

Browser

Cookie

Virus

Malware

Spyware

Firewall

Encryption

Password

Username

Login

Logout

Upload

Download

Share

Like

Follow

Subscribe

Unsubscribe

Block

Report

Delete

Edit

Save

Cancel

Undo

Redo

Copy

Paste

Cut

Select

Drag

Drop

Click

Double Click

Right Click

Scroll

Zoom

Pan

Rotate

Flip

Crop

Resize

Filter

Effect

Transition

Animation

Sound

Music

Voice

Speech

Recognition

Synthesis

Translation

Dictionary

Thesaurus

Encyclopedia

Atlas

Map

Globe

Compass

Navigation

GPS

Satellite

Orbit

Rocket

Spacecraft

Astronaut

Cosmonaut

Moon

Mars

Venus

Jupiter

Saturn

Mercury

Uranus

Neptune

Pluto

Asteroid

Comet

Meteor

Meteorite

Galaxy

Universe

Big Bang

Black Hole

Dark Matter

Dark Energy

Quasar

Pulsar

Supernova

Nebula

Constellation

Zodiac

Horoscope

Astrology

Fortune Telling

Tarot

Crystal Ball

Palm Reading

Numerology

Alchemy

Philosophy

Stone

Elixir

Transmutation

Immortality

Reincarnation

Karma

Nirvana

Buddha

Hinduism

Buddhism

Christianity

Islam

Judaism

Sikhism

Jainism

Taoism

Confucianism

Shinto

Zen

Yoga

Meditation

Mantra

Chakra

Aura

Energy

Healing

Acupuncture

Herbal Medicine

Homeopathy

Chiropractic

Massage

Therapy

Psychiatry

Psychology

Counseling

Hypnosis

Dream

Nightmare

Sleep

Insomnia

Rest

Relaxation

Vacation

Holiday

Festival

Celebration

Parade

Carnival

Circus

Fair

Exhibition

Competition

Contest

Lottery

Gambling

Casino

Poker

Blackjack

Roulette

Slot Machine

Dice

Cards

Chess

Checkers

Backgammon

Puzzle

Riddle

Joke

Humor

Comedy

Tragedy

Drama

Opera

Ballet

Dance

Music

Concert

Symphony

Jazz

Blues

Rock

Pop

Country

Folk

Classical

Hip Hop

Rap

Reggae

Salsa

Tango

Waltz

Polka

Square Dance

Line Dance

Ballroom Dance

Tap Dance

Ballet

Modern Dance

Contemporary Dance

Choreography

Costume

Makeup

Wig

Mask

Puppet

Marionette

Shadow Puppet

Ventriloquism

Magic Trick

Illusion

Escape

Juggling

Acrobatics

Gymnastics

Circus

Clown

Tightrope

Trapeze

Lion Tamer

Animal Act

Sideshow

Freak

Giant

Dwarf

Midget

Albino

Siamese Twins

Conjoined Twins

Hermaphrodite

Transgender

Transsexual

Intersex

Androgyny

Homosexuality

Heterosexuality

Bisexuality

Asexuality

Pansexuality

Polyamory

Monogamy

Polygamy

Polygyny

Polyandry

Incest

Taboo

Fetish

Kink

BDSM

Bondage

Discipline

Sadism

Masochism

Dominance

Submission

Switch

Safeword

Consent

Rape

Sexual Assault

Harassment

Abuse

Violence

Domestic Violence

Child Abuse

Elder Abuse

Neglect

Abandonment

Kidnapping

Hostage

Ransom

Terrorism

Bomb

Explosion

Assassination

Coup

Revolution

Rebellion

Uprising

Protest

Demonstration

March

Rally

Speech

Petition

Boycott

Sanction

Embargo

Trade

Export

Import

Tariff

Customs

Border

Passport

Visa

Immigration

Emigration

Refugee

Asylum

Citizenship

Nationality

Ethnicity

Race

Culture

Tradition

Custom

Ritual

Ceremony

Festival

Holiday

Celebration

Mourning

Funeral

Burial

Cremation

Grave

Tombstone

Epitaph

Obituary

Will

Inheritance

Estate

Trust

Executor

Lawyer

Notary

Witness

Signature

Seal

Document

Contract

Agreement

Deal

Negotiation

Bargain

Haggle

Auction

Bid

Sale

Purchase

Buy

Sell

Trade

Barter

Exchange

Refund

Return

Warranty

Guarantee

Insurance

Claim

Settlement

Lawsuit

Sue

Court

Judge

Jury

Trial

Verdict

Sentence

Appeal

Prison

Jail

Parole

Probation

Community Service

Fine

Penalty

Crime

Criminal

Victim

Witness

Evidence

Police

Detective

Investigation

Arrest

Warrant

Search

Seizure

Interrogation

Confession

Alibi

Motive

Opportunity

Weapon

Fingerprint

Blood

DNA

Autopsy

Coroner

Medical Examiner

Forensics

Laboratory

Microscope

Chemical

Poison

Drug

Overdose

Addiction

Withdrawal

Rehabilitation

Treatment

Therapy

Counseling

Support Group

Alcoholics Anonymous

Narcotics Anonymous

Gambling Addiction

Sex Addiction

Internet Addiction

Video Game Addiction

Shopping Addiction

Eating Disorder

Anorexia

Bulimia

Obesity

Diet

Exercise

Weight Loss

Weight Gain

Muscle

Fat

Calorie

Protein

Carbohydrate

Fat

Vitamin

Mineral

Supplement

Nutrition

Food

Meal

Breakfast

Lunch

Dinner

Snack

Dessert

Appetizer

Soup

Salad

Sandwich

Pizza

Pasta

Rice

Bread

Cake

Cookie

Pie

Ice Cream

Candy

Chocolate

Fruit

Vegetable

Meat

Beef

Pork

Chicken

Turkey

Lamb

Fish

Seafood

Shrimp

Lobster

Crab

Oyster

Clam

Mussel

Egg

Cheese

Milk

Butter

Yogurt

Cream

Sugar

Salt

Pepper

Spice

Herb

Sauce

Gravy

Dressing

Oil

Vinegar

Ketchup

Mustard

Mayonnaise

Relish

Pickle

Olive

Onion

Garlic

Potato

Tomato

Carrot

Corn

Bean

Pea

Lettuce

Cabbage

Broccoli

Cauliflower

Spinach

Mushroom

Pepper

Cucumber

Zucchini

Eggplant

Pumpkin

Squash

Melon

Watermelon

Apple

Orange

Banana

Grape

Strawberry

Blueberry

Raspberry

Blackberry

Cherry

Peach

Pear

Plum

Apricot

Lemon

Lime

Coconut

Pineapple

Mango

Kiwi

Fig

Date

Raisin

Nut

Peanut

Almond

Walnut

Pecan

Cashew

Hazelnut

Pistachio

Seed

Sunflower

Pumpkin

Sesame

Flax

Chia

Quinoa

Oat

Wheat

Barley

Rye

Corn

Rice

Bread

Flour

Yeast

Baking Powder

Baking Soda

Vanilla

Chocolate

Cocoa

Coffee

Tea

Juice

Soda

Water

Beer

Wine

Whiskey

Gin

Rum

Vodka

Brandy

Champagne

Cocktail

Bar

Tavern

Restaurant

Hotel

Motel

Inn

Store

Shop

Market

Grocery

Pharmacy

Drugstore

Hospital

Clinic

Doctor

Nurse

Patient

Medicine

Prescription

Pill

Tablet

Capsule

Liquid

Injection

Vaccine

Antibiotic

Painkiller

Aspirin

Ibuprofen

Acetaminophen

Codeine

Morphine

Heroin

Cocaine

Marijuana

LSD

Ecstasy

Methamphetamine

Amphetamine

Barbiturate

Benzodiazepine

Opioid

Overdose

Addiction

Withdrawal

Rehabilitation

Treatment

Therapy

Counseling

Support Group

Alcoholics Anonymous

Narcotics Anonymous

Gambling Addiction

Sex Addiction

Internet Addiction

Video Game Addiction

Shopping Addiction

Eating Disorder

Anorexia

Bulimia

Obesity

Diet

Exercise

Weight Loss

Weight Gain

Muscle

Fat

Calorie

Protein

Carbohydrate

Fat

Vitamin

Mineral

Supplement

Nutrition

Food

Meal

Breakfast

Lunch

Dinner

Snack

Dessert

Appetizer

Soup

Salad

Sandwich

Pizza

Pasta

Rice

Bread

Cake

Cookie

Pie

Ice Cream

Candy

Chocolate

Fruit

Vegetable

Meat

Beef

Pork

Chicken

Turkey

Lamb

Fish

Seafood

Shrimp

Lobster

Crab

Oyster

Clam

Mussel

Egg

Cheese

Milk

Butter

Yogurt

Cream

Sugar

Salt

Pepper

Spice

Herb

Sauce

Gravy

Dressing

Oil

Vinegar

Ketchup

Mustard

Mayonnaise

Relish

Pickle

Olive

Onion

Garlic

Potato

Tomato

Carrot

Corn

Bean

Pea

Lettuce

Cabbage

Broccoli

Cauliflower

Spinach

Mushroom

Pepper

Cucumber

Zucchini

Eggplant

Pumpkin

Squash

Melon

Watermelon

Apple

Orange

Banana

Grape

Strawberry

Blueberry

Raspberry

Blackberry

Cherry

Peach

Pear

Plum

Apricot

Lemon

Lime

Coconut

Pineapple

Mango

Kiwi

Fig

Date

Raisin

Nut

Peanut

Almond

Walnut

Pecan

Cashew

Hazelnut

Pistachio

Seed

Sunflower

Pumpkin

Sesame

Flax

Chia

Quinoa

Oat

Wheat

Barley

Rye

Corn

Rice

Bread

Flour

Yeast

Baking Powder

Baking Soda

Vanilla

Chocolate

Cocoa

Coffee

Tea

Juice

Soda

Water

Beer

Wine

Whiskey

Gin

Rum

Vodka

Brandy

Champagne

Cocktail

Bar

Tavern

Restaurant

Hotel

Motel

Inn

Store

Shop

Market

Grocery

Pharmacy

Drugstore

Hospital

Clinic

Doctor

Nurse

Patient

Medicine

Prescription

Pill

Tablet

Capsule

Liquid

Injection

Vaccine

Antibiotic

Painkiller

Aspirin

Ibuprofen

Acetaminophen

Codeine

Morphine

Heroin

Cocaine

Marijuana

LSD

Ecstasy

Methamphetamine

Amphetamine

Barbiturate

Benzodiazepine

Opioid

brewery for the information of the brewer.

15. Each brewer shall keep a stock account in such form as may be prescribed by the Hon'ble the Resident in which he shall daily enter the nett quantity of the beer brewed by him, the quantity, if any returned and brought into stock after verification by the surveying officer or any other officer authorized to inspect breweries and the total quantity issued. Each issue to any place within the Station shall be accompanied by a permit the counter foil of which shall be retained in the permit book. Permits shall be consecutively numbered and before any permit book is taken into use it shall be examined by the surveying officer who will certify as to its correctness. No brewer is allowed to issue permits for consignments of beer to be exported to places outside the Station. Application for such permits should be made to the Superintendent, who, if he sees no reason to the contrary, will grant a permit and send a letter of advice to the officer in charge of the brewery. The permit must accompany the consignment. All such letters of advice and the counterfoils of permits issued by the brewer must be retained for at least a year. The stock book will be checked at least once a week by the surveying officer; the quantities of beer brewed entered in it being compared with the entries in his survey book and the quantities of returned beer being compared with the statement of verification by the officer and the issue with the counterfoils of permits issued and with the letters of advice, if any, received from the Superintendent, and the officers of the Department to whom beer has been issued on the public service.

16. No entry in any of the books kept by a brewer under these rules shall be erased or overwritten. Should it be necessary to correct an entry, a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should

should be inserted above it. Every correction shall be initialled by the person making it at the time and by the surveying officer on his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in case of errors which cannot be so classed, the explanation of the brewer should be obtained and submitted to the Superintendent with the surveying officer's remarks. A mashing or sugar dissolving entry may be cancelled, if the brewer does not wish to act upon it, by writing the word "cancelled" across the column devoted to materials in the brewing book. But if these columns have already been filled in, the figures must not be erased or crossed out and the word must be written in other blank spaces. In such cases, a written explanation should be obtained from the brewer and submitted to the Superintendent with the surveying officer's remarks.

17. Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the surveying officer or any other officer authorized to inspect breweries. Samples of the wort during fermentation shall be taken by the surveying officer at least once in each quarter, in accordance with such instructions as the Hon'ble the Resident may issue and shall be forwarded to the Superintendent for transmission to the Excise Commissioner's Laboratory, Madras, for analysis. On any other occasion on which samples are taken, either of wort or beer, the officer taking them will submit a special report to the Superintendent or Collector, as the case may be, explaining the reasons for sampling and the nature of the analysis required. Samples of brewing materials will be taken only if called for by the Collector. When, however, there is large discrepancy between the quantity of malt or unmalted corn entered in the brewing book and that of the grains in the mashtun, a sample of the grains should be taken and at once sent for analysis with a report giving a copy of entry in the brewing book, the dip of the grains in mashtun,

mashtun, the quantity represented by the dip and the percentage of increase or decrease. On this report and after examination of the samples, the Collector will pass such orders as he thinks fit.

18. The stock of beer in every brewery will be take at least twice in each year by the Superintendent or such other officer as the Collector may direct. Stock shall only be taken at other times by the surveying officer or any other officer authorized to inspect breweries if there is any suspicion of fradulent practices. On all occasions the results will be immediately reporte to the Collector with the reaons for taking stock. The explanation of the brewer for any excess or deficiency exceeding 1% found in the stock should be obtained before the report is submitted. The Collector will pass orders whether any, and if so how much duty shall be claimed in regard to such excess or deficiency.

19. The Superintendent after careful examination of all the books will submit to the Collector at the end of each quarter an account showing the quantity of beer actually brewed, less 5% allowed for wastage, and the duty thereon calculated at such rates as may be prescribed by the Hon'ble the Resident from time to time under section 24(1)(e) of Excise Regulation I of 1915. On this account the Collector will pass orders as to the amount of duty to be paid. Beer issued to the Supply and Transport Department for purposes of the public service, for which certificates have been granted by the officers of that department, should be deducted from the nett quantity brewed during the quarter before calculating the duty.

20. The Brewers shall pay the duty demanded into a Government Treasury within 5 days of the receipt of the advice as to the amount due. In calculating the limit of 5 days, the date of service of duty demand notice

P. O.
Name Ralph Clarke
Time of Commencement A. m. 3
P. m.
Finished A. m. 9/4
P. m.

notice and the date of payment of duty shall be excluded The Superintendent shall notify the Collector of the date of delivery of the advice. The Treasury officer will grant a receipt to the brewer for all such payments and send a letter of advice to the Superintendent who will notify the date of payment to the Collector. Interest at the rate of 6 per cent per annum will be charged on all amounts not paid within the notified time.

21. If a brewer objects to the amount of duty demanded from him he may move the Collector to revise the - - charge, but no revision will be undertaken unless and until all sums demanded under Rule 20 have been paid. In the event of the original charge being found incorrect any excess levied from him will be refunded to the - - brewer, and if the amount claimed from him is at any subsequent time found to be less than that actually due he will be called upon to pay the difference at once into a Government Treasury.

22. The Brewer shall, if required to do so, by the Collector, provide quarters for the surveying officer and subordinate staff to the satisfaction of the Superintendent at rates not exceeding those given below. The brewers shall be bound to keep the quarters and their appurtenances in proper repair and not to interrupt or annoy any officer residing therein in his use or - - enjoyment thereof. In case any question should arise as to whether the rent demanded by the owner of such quarters is just and reasonable taking into consideration the nature and sufficiency of the accommodation, the question should be referred to the Collector whose - - decision thereupon shall be final and binding on the brewer.

	Per mensem.
For each Assistant Inspector. .	Rs. 15/-
.. do .. Sub Inspector ...	" 6/-
.. do .. Peon.	" As.-/8/-

23. In case of any breach of these rules or of the conditions of the licence either by the Brewer or by any person in his employment, it shall be competent for the Collector to impose a fine not exceeding Rs. 50/- for each such breach or to suspend or cancel the licence or both.

24. The imposition of a fine or the suspension or cancel-lation of the licence under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which he may have committed against the provisions of the Excise Regulation 1 of 1915 or any other law for the time being in force. If, on such prosecution before a Magistrate a Brewer be convicted it shall be lawful for the Hon'ble the Resident to declare his licence forfeited.

25. Brewers shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing Excise Regulation or under any law which may hereafter be enacted, and by all special orders issued by the Hon'ble the Resident or the Collector with regard to individual breweries and shall cause all persons employed by them in their breweries to obey all such rules

26. In the matter of control exercised over the operations in a brewery and in the maintenance of the Registers prescribed, the surveying and other officers of the Excise Department shall follow the instructions laid down in the Madras Distillery Manual I Edition so far as they are not inconsistent with or repugnant to these rules, and the Brewer and all other persons employed by him, shall be bound by the application of these instructions.

Secretary to the Resident.

Draft.

Collector.

RULES FOR THE GAUGING OF VESSELS IN BREWERIES ETC:.

----:ooOoo:----

The appended "Rules for gauging of vessels in breweries" are prescribed for the guidance of officers of the Department and of all brewers. Gauging under these rules must be done - - conjointly by the officers of the Department and the Brewer. In regauging any vessel reference should be made to the figures of the original gauging.

But in cases of emergency, where delay in gauging or re-gauging a vessel after construction or alteration might hamper the action of the owner and in the unavoidable absence of the Superintendent, such gauging or regauging may be performed by the officer in charge and the representative of the brewer. In such cases, the Superintendent will take the earliest opportunity of checking the results.

2. The rules consist of the following:-

I. General Rules to be observed in gauging vessels

II. Rules for the gauging of vessels by the dry method, i.e., by actual measurement of the dimensions and tabulation of results according to the examples illustrated.

I. GENERAL RULES TO BE OBSERVED IN THE GAUGING OF VESSELS.

1. The gauging shall be performed by the officer in charge and the Superintendent conjointly and the Brewer shall be represented by a responsible servant who will satisfy himself as to the correctness of all measurements and calculations.

2. All vessels to be used for wort shall be gauged by the dry method.

3. Before gauging any vessel, it should be seen that it is firmly placed upon its stand and that no wadge or small pieces of wood etc. are used for the purpose of levelling it or giving it a drip.

The nature, position and dimensions of all incrumbrances must be clearly shown at the foot of the dimensions table.

4. The drip must in all cases be found by adding sufficient liquor to the nearest quarter of a gallon to cover the

the bottom of the vessel entirely. If this does not cut an exact tenth on the rod more liquor must be added, by quarter gallons, until it exactly reaches the line. In casting the table, the drip must not be divided.

5. A table shall be prepared showing in the case of gauging by the dry method, the actual measurements of the interior of the vessel.

6. Vessels of 60 inches or upwards of internal height are to be divided into frustra of 10 inches, those of a less height into frustra of 5 inches.

When the top broken frustum does not, in the case of vessels of 60 inches or above, exceed 2 inches or in the case of vessels of a less depth, 1 inch, such broken frustum should be included in the next lower complete one.

7. All calculations and measurements shall be taken to the nearest integral gallon.

8. In tabulating results, the contents of each tenth of an inch is to be taken to three figures in decimals. But in the case of a broken frustum when the content of the frustum is not accuretely divisible by the depth, the content of the tenth of an inch should be carried to the fourth figure. The slight discrepancy between the total thus obtained and that shown in the dimensions table must be adjusted at the full tenth. If the fourth figure is 5 or more, increase the third by 1. (vide table on page 202 of the Madras Distillery Manual, I edition). For the table, however, the integers only are to be used in the case of wort vessels.

9. The brewer shall provide such lights, pipes, rods, ladders etc., as may be required and all labour and shall abide by the result of all gaugings, unless he or a servant who represents him during the time the gauging is performed, shall give verbal notice at the time to the superior officer of the Department present that he is dissatisfied with any of the figures taken and such notice shall be reduced to writing immediately and hand-

ed

handed officially to the officer in charge.

10. All calculations shall be made separately by the brewer and the results compared with those obtained by the officer and the signature of himself or his servant shall be appended to the certificate in the official books that the tables are correct.

II. RULES FOR THE GAUGING OF VESSELS BY THE DRY METHOD

1. In gauging vessels by the dry method, the methods laid down in pages 81 to 88 of (Major Lt-Colonel C. H. Bedford's Technical Excise Manual should be followed. When an irregular elliptical vessel is used in a brewery, it should be gauged by the method of "ordinates" as illustrated in the "Instructions for Surveying Distilleries and Charging the duty on British Spirits (Inland Revenue Edition), 1899" and the contents calculated according to the instructions indicated.

2. Regauging of vessels originally gauged by this method simply requires verification of the diameters or dimensions from the points already marked. Should any of them differ by more than 0.3 inch in a small vessel or 0.5 inch in a large one (of 100 inches or above) it should be considered a fresh gauging and new tables constructed accordingly. As circular vessels vary in area directly as th square of their diameters a variation of 0.3 of an inch in the diameter of a vessel of 80 inches would only represent a mean difference of .135 gallon in the area of an inch. The figures are given for reference:-

Diameter	inch	gallons	difference	mean
79.7	$\frac{(79.7)^2 \times .7854}{277.274}$	- 17.99		
			.13	
80.0	$\frac{(80.0)^2 \times .7854}{277.274}$	- 18.12		.135
			.14	
80.3	$\frac{(80.3)^2 \times .7854}{277.274}$	- 18.26		

Regauging of all vessels should be performed as far as practicable every two years, one half being done each year.

The following forms are prescribed under these Rules for use in controlling operations in a brewery:-

1. Form B-1 ..... Brewery Licence.
2. " B-2 ..... Brewers' entry showing all rooms, places and vessels in a brewery.
3. " B-3 ..... Brewery Table Book.
4. " B-4 ..... Brewing Book.
5. " B-5 ..... Brewery Survey Book.
6. " B-6 ..... Beer Duty voucher.
7. " B-7 ..... Notice for payment of Beer Duty.
8. " B-8 ..... Stock Book.
9. " B-9 ..... Bottled Beer Stock book.
10. " B-10 ..... Cask Register.
11. " B-11. .... Permit to be issued by Brewer.
12. " B-12 ..... Permit to be issued by the Superintendent for the transport and export of Beer.
13. " B-13 ..... Stock taking statement.
14. " B-14 ..... Monthly statement of issues of Beer.

Secretary to the Resident.

'Draft'

DVR/

COLLECTOR

To be published in the Residency Orders.

To

The Collector, Civil and Military Station, Bangalore, with reference to his letter No.C.R.111 of 29, dated the 25th May, 1929.

FORM B. 1.

License to brew in the Brewery
at
Registered No. of License
Name of Brewery
Locality of Brewery

I , Collector of the Civil and Military Station of Bangalore, being duly authorised by the Resident in Mysore under the provisions of the Excise Regulation I of 1915, as in force in the said Station, in consideration of the receipt of a fee of Rs. 15, hereby license you trading as to brew beer in the Civil and Military Station of Bangalore and to sell the same by wholesale during the year ending 31st March 19 , subject to the following conditions to be observed by you, the said licensee.

CONDITIONS.

1. You shall be bound by the general conditions applicable to all Excise licenses as notified by the Resident in Mysore from time to time, so far as they concern you and by the following conditions which are special to brewery licenses.

2. You shall observe and keep all the rules applicable to breweries contained in the Notification of the Hon'ble the Resident in Mysore under the date 13th November 1907 issued under the Excise Act XII of 1896, and any other law for the time being in force and relating to the Excise Revenue.

3. You shall not manufacture or sell any liquor of any description other than beer brewed by you under this license, unless a separate license be granted to you.

4. Each hogshead of beer manufactured by you shall be brewed with at least two bushels of malt and two pounds of hops, and the quality of all such beer shall be to the satisfaction of the Resident (X).

Provided that, in the brewing of country beer spent hops, not more than 24 hours old or spent hops and hops substitutes may be employed to displace half the amount of unused hops : 2½ pounds of spent hops being taken as equivalent to one pound of unused hops and one pound of optanin (hop substitute) as displacing 75 pounds of spent hops.

Provided also that in the manufacture of beer 50% of hops may be replaced by hop concentrate in the proportion given below :—

1 lb. to replace 12 lbs new hops.
" 18 lbs. yearling hops.
" 24 lbs. old hops.

Of the remaining 50 per cent only 10 per cent may be replaced by hop substitutes.

Provided also that 2 fluid ounces of hop oil may be used in 20 hogsheads of beer one drop of oil being equal to 2 ounces of new dry hops.

5. You shall be bound on payment of the value in legal tender or on security for such value being given, to supply country beer *i. e.* beer which satisfies the conditions laid down in para 4 of this license and in the manufacture of which crude sugar is used, at a price not exceeding Rs. 36 per hogshead (which includes carthire at 8 annas per hogshead) exclusive of duty to all persons licensed to sell such beer. Applicants shall be entitled to have country beer of good quality issued to them in the order of their applications and with all reasonable despatch. All complaints as to the quality of the beer supplied will be disposed of by the Resident in Mysore whose decision shall be final.

6. You shall not sell beer to any one person at any one time in a smaller quantity than four gallons. Native beer can be issued only to licensed vendors, and licensed Regimental Canteens and the Supply and Transport Corps.

7. In default of payment of duty payable by you on the beer brewed in your brewery on the dates on which it falls due, interest will be charged at six per cent per annum, and such interest and arrears may be recovered under the Law for the time being in force for the recovery of the arrears of Land Revenue.

8. You shall submit for the approval of the Collector the names of persons employed by you as Managers and Brewers and no persons not thus approved shall be permitted to act in these capacities.

9. You are prohibited from holding within the area covered by this license any interest in the retail vend of beer, or in the vend of other intoxicating liquors such as toddy, foreign liquor and arrack, and from employing any person who has such interest. This prohibition does not extend to the wholesale supply of beer to the licensed vendors.

10. You shall be bound by such departmental orders concerning breweries as may be issued by the Resident in Mysore from time to time.

11. The infraction of any of the conditions of this license either by you or by any person in your employment may entail on you (1) a fine which may extend up to Rs. 50 or (2) the suspension or cancellation of your license or (3) both.

Granted this day of 192

Collector,
Civil and Military Station, Bangalore.

B. [illegible] 1-1923.—30

(X) If you wish to brew beer with Imperial granules from 1040 to 1055 the minimum two bushel malt standard will be taken to include the former of unmalted grain on condition that at least 50 per cent of the Combined grain shall be malt and in each case you must submit for Provincial examination the materials you employ in lieu of malt.

For Forms B-2 to B-14, vide Distillery Manual

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATION.

No. 37, dated Bangalore, the 1st April 1930.

In virtue of the power delegated under sections 14 (c) and 62 (1) of Excise Regulation I of 1915, as applied to the Civil and Military Station of Bangalore under notification No. 261-I, dated 24th April 1929 of the Government of India (Foreign and Political Department), the Hon'ble the Resident in Mysore makes the following rules in supersession of those contained in the Hon'ble the Resident's notification No. 67, dated 13th November 1907, as amended by notifications Nos. 1, 18, 22 and 17, dated 3rd January 1908, 26th February 1910, 7th April 1916 and 5th March 1921, respectively, for the working and supervision of breweries in the Civil and Military Station of Bangalore:—

1. In these rules—

(a) "Collector" means the Collector of the Civil and Military Station of Bangalore.

(b) "Superintendent" means the Officer in executive charge of the Excise Department and subordinate to the Collector.

(c) "Surveying Officer" means the Officer duly appointed to control breweries and subordinate to the Superintendent.

(d) "Laboratory" means the Excise Commissioner's Laboratory in Madras.

(e) "Station" means the Civil and Military Station of Bangalore.

2. Any person desirous of obtaining a licence for a brewery shall apply to the Collector through the Superintendent. The application shall be accompanied by a treasury receipt for Rs. 15 and a full description (hereunder called an entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on, each room, place and vessel shall be clearly specified. The entry will be checked either by the Superintendent or some other officer authorized to inspect breweries, who will certify to the fact, if he finds it correct, and submit it with the brewer's application, the treasury receipt and his remarks to the Collector who, if satisfied with the entry and that the applicant is a fit person to receive a licence, will issue a licence accordingly.

NOTE.—Persons desirous of constructing new buildings or equipping already existing buildings to be used as breweries are advised, before commencing the work, to submit plans of the buildings and descriptions of the plant to the Collector through the Superintendent for approval. Any alterations and additions suggested by the latter officer with the approval of the former should be duly attended to, and persons neglecting to comply with such suggestions will run the risk of being refused a brewery licence.

3. Licences shall be in such form and for such period as the Hon'ble the Resident from time to time may prescribe, and may be renewed. Each application for renewal shall be made to the Superintendent at least one month before the expiration of the licence and shall be accompanied by a treasury receipt for Rs. 15. A copy of the entry shall also be filed, unless there has been no change in either the buildings or the plant since the issue of a previous licence, in which case it will suffice if the surveying officer endorses that fact upon the application. The Superintendent will submit the application with its enclosures to the Collector who, if he sees no reason to the contrary, will renew the licence.

4. The surveying officer will take an account of all the operations in the brewery, and it shall be competent for him, or for any other officer authorized to inspect breweries, to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night.

5. All mashtuns, grain converters, coppers, coolers, fermenting and racking or settling vessels shall be so placed and fixed, and underbacks so placed, as to admit of the contents being accurately gauged and measured. Before being taken into use all such vessels shall be gauged jointly by the Superintendent and the surveying officer under the appended rules for gauging such vessels, and tables shall be constructed showing the total capacity of each vessel in Imperial gallons (in the case of mashtuns, and grain converters in Imperial bushels) and in the case of mashtuns, fermenting and racking or settling vessels, the capacity for each tenth of an inch in depth. In the case of underbacks, coppers and coolers, dimension tables only need be constructed. These tables, before being taken into use, shall be certified by the brewer or his accredited agent to be correct.

6. The name or an abbreviation thereof of each room or vessel shall be conspicuously painted thereon, and where more than one room or vessel is used for the same purpose, they shall be distinguished by progressive numbers. Any room or vessel entered for a specific purpose shall be used for that purpose solely.

7. No repairs shall be executed to either buildings or plant and no alteration shall be made in either the position or capacity of any gauged vessel without the sanction in writing of the Superintendent. Before any vessel so altered can be again taken into use, it shall be regauged and new tables shall be constructed if necessary. In the absence of the Superintendent and to avoid delay, such regauging shall be effected by the surveying officer and such other officer as the Collector may direct, their results being checked by the Superintendent on his next visit to the brewery. No addition or alteration either to the buildings or plant shall be made without the previous consent of the Superintendent and on completion of such addition or alteration or both, the existing entry must be withdrawn and a new entry made.

8. Where beer is stored in casks which are used exclusively for storing beer and not for issue from the brewery, such casks shall be numbered consecutively and each shall have marked on both heads its number and capacity which shall be entered in a register to be kept by the brewer in a form prescribed by the Hon'ble the Resident, and also the number of the brew or the number of the gyle in which the beer was manufactured. Any cask removed for repair or recoopering shall be regauged before being taken into use again, and if the capacity has been affected, a new entry shall be made in the cask register. The number of the brew or gyle shall also be painted on both heads of casks in which beer is issued from the brewery.

9. The surveying officer will be provided by the Department with proper gauging rods and a standard saccharometer and thermometer. If the brewer questions the correctness of the instruments or of the results obtained by the officer, he must put in a written protest immediately. This will be forwarded with his remarks by the officer to the Superintendent who, after due enquiry, will report the matter for the orders of the Collector.

10. Each licensed brewer shall keep, in some part of the brewery which has been approved by the Superintendent, a brewing book in such form as the Hon'ble the Resident may prescribe. This book, which is the property of Government, will be supplied to him from time to time by the surveying officer; and it shall be accessible by day or night to all officers authorized to inspect the brewery. In this book the brewer, or some responsible person employed by him whose name has been approved by the Collector shall correctly enter the particulars of each brewing. This book shall not be in any way defaced or mutilated and the loss of it will entail immediate suspension of the brewer's licence, and if, on enquiry, the explanation of the brewer is unsatisfactory, his licence may be cancelled.

11. The brewer shall enter in the proper columns, at least 24 hours before beginning to mash malt or corn or to convert raw grain or to dissolve sugar, the day and hour of brewing with the date and hour of making the entry, and at least six hours before the time entered for dissolving or mashing, he shall enter separately in the proper columns the quantities of malt or unmalted corn, sugar or glucose and of hops or hop-substitutes to be used and the hour when all the worts will be drawn off the grains in the mashtun. He shall also enter in the appropriate columns the dip and gravity of the worts collected, the number and description of the vessel or vessels in which they have been collected and the date and hour of the entry and the number of the brew or gyle in which the beer was manufactured and in the remarks column the kind of beer manufactured, e.g., "Indian Ale", "English Ale", etc. Such entry shall be made within one hour after collection has been completed, or if the worts be not collected before 6 p.m. the entry shall be made before 8 the next morning. If fermentation has started before the requisite entry has been made, the brewer shall enter the true original gravity of the wort. Each entry shall be initialled by the brewer or his agent.

12. Beer shall be brewed from good materials and its quality shall be such as to satisfy the Resident. Wort shall not be brewed of a higher gravity than 1073°. Nothing shall be added to beer after it has been racked and removed to a beer store, except finings or other materials approved by the Collector. Beer in beer stores must not be diluted and any beer found in store which has been either diluted or in any way adulterated will be liable to forfeiture. The forfeiture of the beer will not relieve the brewer from the penalty of fine or cancellation of licence prescribed under Rule 23.

13. Every brewer shall execute an agreement binding him for himself, his heirs, legal representatives and assigns to observe the conditions of the licence and hypothecating the brewery buildings, machinery, apparatus together with the stock of beer, etc., as security for the payment of all sums which may become due to Government by way of duty, rents, penalties, fines or other payments due under the provisions of his licence. In case of neglect or refusal to execute agreement as aforesaid within ten days of the date on which the approval of an application for a licence shall have been communicated, such approval may be withdrawn and the fee already paid may be forfeited. In lieu of executing the hypothecation deed the brewer may deposit Government Promissory notes endorsed to the Collector to such value as

14. Officers surveying breweries shall make a complete survey of the whole of the brewery plant on every day on which they visit a brewery, showing, in the proper columns in a survey book, the form of which will be prescribed by the Hon'ble the Resident, the condition of each vessel and the dip and gravity of each vessel containing fermenting wort unless such wort shall be fining, when, except in case of suspicion or fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. A copy of each survey will be made in a similar book and will be left at the brewery for the information of the brewer.

15. Each brewer shall keep a stock account in such form as may be prescribed by the Hon'ble the Resident in which he shall daily enter the net quantity of the beer brewed by him, the quantity, if any returned and brought into stock after verification by the surveying officer or any other officer authorized to inspect breweries and the total quantity issued. Each issue to any place within the Station shall be accompanied by a permit the counterfoil of which shall be retained in the permit book. Permits shall be consecutively numbered and before any permit book is taken into use it shall be examined by the surveying officer who will certify as to its correctness. No brewer is allowed to issue permits for consignments of beer to be exported to places outside the Station. Application for such permits should be made to the Superintendent, who, if he sees no reason to the contrary, will grant a permit and send a letter of advice to the officer in charge of the brewery. The permit must accompany the consignment. All such letters of advice and the counterfoils of permits issued by the brewer must be retained for at least a year. The stock book will be checked at least once a week by the surveying officer; the quantities of beer brewed entered in it being compared with the entries in his survey book and the quantities of returned beer being compared with the statement of verification by the officer and the issue with the counterfoils of permits issued and with the letters of advice, if any, received from the Superintendent, and the officers of the Department to whom beer has been issued on the public service.

16. No entry in any of the books kept by a brewer under these rules shall be erased or overwritten. Should it be necessary to correct an entry, a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should be inserted above it. Every correction shall be initialled by the person making it at the time and by the surveying officer on his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in case of errors which cannot be so classed, the explanation of the brewer should be obtained and submitted to the Superintendent with the surveying officer's remarks. A mashing or sugar dissolving entry may be cancelled, if the brewer does not wish to act upon it, by writing the word "cancelled" across the column devoted to materials in the brewing book. But if these columns have already been filled in, the figures must not be erased or crossed out and the word must be written in other blank spaces. In such cases, a written explanation should be obtained from the brewer and submitted to the Superintendent with the surveying officer's remarks.

17. Samples of wort in any stage of fermentation or of stored beer may be taken for analysis without payment by the surveying officer or any other officer authorized to inspect breweries. Samples of the wort during fermentation shall be taken by the surveying officer at least once in each quarter, in accordance with such instructions as the Hon'ble the Resident may issue and shall be forwarded to the Superintendent for transmission to the Excise Commissioner's Laboratory, Madras, for analysis. On any other occasion on which samples are taken, either of wort or beer, the officer taking them will submit a special report to the Superintendent or Collector, as the case may be, explaining the reasons for sampling and the nature of the analysis required. Samples of brewing materials will be taken only if called for by the Collector. When, however, there is large discrepancy between the quantity of malt or unmalted corn entered in the brewing book and that of the grains in the mashtun, a sample of the grains should be taken and at once sent for analysis with a report giving a copy of entry in the brewing book, the dip of the grains in mashtun, the quantity represented by the dip and the percentage of increase or decrease. On this report and after examination of the samples, the Collector will pass such orders as he thinks fit.

18 The stock of beer in every brewery will be taken at least twice in each year by the Superintendent or such other officer as the Collector may direct. Stock shall only be taken at other times by the surveying officer or any other officer authorized to inspect breweries if there is any suspicion of fraudulent practices. On all occasions the results will be immediately reported to the Collector with the reasons for taking stock. The explanation of the brewer for any excess or deficiency exceeding 1% found in the stock should be obtained before the report is submitted. The Collector will pass order whether any, and if so how much duty shall be claimed in regard to such excess or deficiency.

19 The Superintendent after careful examination of all the books will submit to the Collector at the end of each quarter an account showing the quantity of beer actually brewed, less 5% allowed for wastage, and the duty thereon calculated at such rate as may be prescribed by the Hon'ble the Resident from time to time under section 24 (1) (e) of Excise

Regulation I of 1915. On this account the Collector will pass orders as to the amount of duty to be paid. Beer issued to the Supply and Transport Department for purposes of public service, for which certificates have been granted by the officers of that Department, should be deducted from the net quantity brewed during the quarter before calculating the duty.

20. The brewers shall pay the duty demanded into a Government Treasury within 5 days of the receipt of the advice as to the amount due. In calculating the limit of 5 days, the date of service of duty demand notice and the date of payment of duty shall be excluded.

The Superintendent shall notify the Collector of the date of delivery of the advice. The Treasury Officer will grant a receipt to the brewer for all such payments and send a letter of advice to the Superintendent who will notify the date of payment to the Collector. Interest at the rate of 6 per cent. per annum will be charged on all amounts not paid within the notified time.

21. If a brewer objects to the amount of duty demanded from him he may move the Collector to revise the charge, but no revision will be undertaken unless and until all sums demanded under Rule 20 have been paid. In the event of the original charge being found incorrect any excess levied from him will be refunded to the brewer, and in the amount claimed from him is at any subsequent time found to be less than that actually due he will be called upon to pay the difference at once into a Government Treasury.

22. The brewer shall, if required to do so, by the Collector, provide quarters for the surveying officer and subordinate staff to the satisfaction of the Superintendent at rates not exceeding those given below. The brewers shall be bound to keep the quarters and their appurtenances in proper repair and not to interrupt or annoy any officer residing therein in his use or enjoyment thereof. In case any question should arise as to whether the rent demanded by the owner of such quarters is just and reasonable taking into considerations the nature and sufficiency of the accommodation, the question should be referred to the Collector whose decision thereupon shall be final and binding on the brewer.

	Per mensem.
For each Assistant Inspector	Rs. 15
Do Sub-Inspector	„ 6
Do Peon	As. 8

23. In case of any breach of these rules or of the conditions of the licence either by the brewer or by any person in his employment, it shall be competent for the Collector to impose a fine not exceeding Rs. 50 for each such breach or to suspend or cancel the licence or both.

24. The imposition of a fine or the suspension or cancellation of the licence under the last preceding rule shall not be held to prevent the prosecution of any persone for any offence which he may have committed against the provisions of the Excise Regulation I of. 1915 or any other law for the time being in force. If, on such prosecution before a Magistrate a brewer be convicted it shall be lawful for the Hon'ble the Resident to declare his licence forfeited.

25. Brewers shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing Excise Regulation or under any law which may hereafter be enacted, and by all special orders issued by the Hon'ble the Resident or the Collector with regard to individual breweries and shall cause all persons employed by them in their breweries to obey all such rules.

26. In the matter of control exercised over the operations in a brewery and in the maintenance of the registers prescribed, the surveying and other officers of the Excise Department shall follow the instructions laid down in the Madras Distillery Manual, I Edition so far as they are not inconsistent with or repugnant to these rules, and the brewer and all other persons employed by him, shall be bound by the application of these instructions.

RULES FOR THE GAUGING OF VESSELS IN BREWERIES, ETC.

The appended "Rules for gauging of vessels in breweries" are prescribed for the guidance of officers of the Department and of all brewers. Gauging under these rules must be done conjointly by the officers of the Department and the brewer. In regauging any vessel reference should be made to the figures of the original gauging.

But in cases of emergency, where delay in gauging or regauging a vessel after construction or alteration might hamper the action of the owner and in the unavoidable absence of the Superintendent, such gauging or regauging may be performed by the officer in charge and the representative of the brewer. In such cases, the Superintendent will take the earliest opportunity of checking the results.

2. The rules consist of the following :—

I. General rules to be observed in gauging vessels.

II. Rules for the gauging of vessels by the dry method, i.e., by actual measurement of the dimensions and tabulation of results according to the examples illustrated.

I. General Rules to be observed in the Gauging of vessels.

1. The gauging shall be performed by the officer in charge and the Superintendent conjointly and the brewer, if not himself present at the time, shall be represented by a responsible servant who will satisfy himself as to the correctness of all measurements and calculations.

2. All vessels to be used for wort shall be gauged by the dry method.

3. Before gauging any vessel, it should be seen that it is firmly placed upon its stand and that no wadge or small pieces of wood, etc., are used for the purpose of levelling it or giving it a drip.

The nature, position and dimensions of all incumbrances must be clearly shown at the foot of the dimensions table.

4. The *drip* must in all cases be found by adding sufficient liquor to the nearest quarter of a gallon to cover the bottom of the vessel entirely. If this does not cut an exact tenth on the rod more liquor must be added, by quarter gallons, until it exactly reaches the line. In casting the table, the *drip* must not be divided.

5. A table shall be prepared showing in the case of gauging by the dry method, the actual measurements of the interior of the vessel.

6. Vessels of 60 inches or upwards of internal height are to be divided into frustra of 10 inches, those of a less height into frustra of 5 inches.

When the top broken frustum does not, in the case of vessels of 60 inches or above, exceed 2 inches or in the case of vessels of a less depth, 1 inch, such broken frustum should be included in the next lower complete one.

7. All calculations and measurements shall be taken to the nearest integral gallon.

8. In tabulating results, the contents of each tenth of an inch is to be taken to three figures in decimals. But in the case of a broken frustum when the content of the frustum is not accurately divisible by the depth, the content of the tenth of an inch should be carried to the fourth figure. The slight discrepancy between the total thus obtained and that shown in the dimensions table must be adjusted at the full tenth. If the fourth figure is 5 or more, increase the third by 1 (vide table on page 202 of the Madras Distillery Manual, I Edition). For the table, however, the integers only are to be used in the case of wort vessels.

9. The brewer shall provide such lights, pipes, rods, ladders, etc., as may be required and all labour and shall abide by the result of all gaugings, unless he or a servant who represents him during the time the gauging is performed, shall give verbal notice at the time to the superior officer of the Department present that he is dissatisfied with any of the figures taken and such notice shall be reduced to writing immediately and handed officially to the officer in charge.

10. All calculations shall be made separately by the brewer and the results compared with those obtained by the officer and the signature of himself or his servant shall be appended to the certificate in the official books that the tables are correct.

II. Rules for the Gauging of vessels by the dry method.

1. In gauging vessels by the dry method, the methods laid down in pages 81 to 88 of Lt.-Colonel C. H. Bedford's Technical Excise Manual should be followed. When an irregular elliptical vessel is used in a brewery, it should be gauged by the method of "ordinates" as illustrated in the "Instructions for Surveying Distilleries and Charging the duty on British Spirits (Inland Revenue Edition), 1899" and the contents calculated according to the instructions indicated.

2. Regauging of vessels originally gauged by this method simply requires verification of the diameters or dimensions from the points already marked. Should any of them differ by more than 0·8 inch in a small vessel or 0·5 inch in a large one (of 100 inches or above) it should be considered a fresh gauging and new tables constructed accordingly. As circular vessels vary in area directly as the square of their diameters a variation of 0·3 of an inch in the diameter of a vessel of 80 inches would only represent a mean difference of ·135 gallon in the area of an inch.

The figures are given for reference :—

Diameter.	Inch.	Gallons.	Difference.	Mean.
79·7	$\frac{(79·7)^2 \times ·7854}{277·274}$	17·99		
			·13	
80·0	$\frac{(80·0)^2 \times ·7854}{277·274}$	18·12		·135
			·14	
80·3	$\frac{(80·3)^2 \times ·7854}{277·274}$	18·26		

Regauging of all vessels should be performed as far as practicable every two years, one-half being done each year.

The following forms are prescribed under these rules for use in controlling operations in a brewery :—

1.	Form	B-1.....Brewery Licence.
2.	„	B-2.....Brewers' entry showing all rooms, places and vessels in a brewery.
3.	„	B-3.....Brewery Table book.
4.	„	B-4.....Brewing book.
5.	„	B-5.....Brewery Survey book.
6.	„	B-6.....Beer Duty voucher.
7.	„	B-7.....Notice for payment of Beer Duty.
8.	„	B-8.....Stock Book.
9.	„	B-9.....Bottled Beer Stock Book.
10.	„	B-10.....Cask Register.
11.	„	B-11.....Permit to be issued by Brewer.
12.	„	B-12.....Permit to be issued by the Superintendent for export and import of Beer.
13.	„	B-13.....Stock taking statement.
14.	„	B-14.....Monthly statement of issues of Beer.

FORM B-1.

Licence to brew in the Brewery
at
Registered No. of Licence
Name of Brewery
Locality of Brewery

I , Collector of the Civil and Military Station of Bangalore, being duly authorised by the Resident in Mysore under the provisions of the Excise Regulation I, of 1915, as in force in the said Station, in consideration of the receipt of a fee of Rs. 15, hereby license you trading as to brew beer in the Civil and Military Station of Bangalore and to sell the same by wholesale during the year ending 31st March 19 , subject to the following conditions to be observed by you the said licensee :—

CONDITIONS.

1. You shall be bound by the general conditions applicable to all Excise licences as notified by the Resident in Mysore from time to time, so far as they concern you and by the following conditions which are special to brewery licences.

2. You shall observe and keep all the rules applicable to breweries contained in the notification of the Hon'ble the Resident in Mysore under the date 13th November 1907 issued under the Excise Act XII of 1896, and any other law for the time being in force and relating to the Excise Revenue.

3. You shall not manufacture or sell any liquor of any description other than beer brewed by you under this licence, unless a separate licence be granted to you.

4. Each hogshead of beer manufactured by you shall be brewed with at least two bushels of malt and two pounds of hops, and the quality of all such beer shall be to the satisfaction of the Resident. If you wish to brew beer with initial gravities from 1040 to 1055 the minimum two bushels malt standard will be taken to include all forms of unmalted grain, on condition that at least 50 per cent. of the combined grain shall be malt and in each case you must submit for periodical examination the materials you employ in lieu of malt.

Provided that, in the brewing of country beer spent hops, not more than 24 hours old or spent hops and hops substitutes may be employed to displace half the amount of unused hops : 2½ pounds of spent hops being taken as equivalent to one pound of unused hops and one pound of optanin (hop substitute) as displacing 75 pounds of spent hops.

Provided also that in the manufacture of beer 50% of hops may be replaced by hop concentrate in the proportion given below:—

1 lb. to replace 12 lbs. new hops.

Amendment.

After condition 4 of the conditions of Form B-1, the following condition may be inserted :—

4-A. You shall assign and mark a consecutive number (for the official year) on the head of each cask and enter the Cask number and Brew number in the permit as well as on the label affixed to the 'issue sample' in respect of all issues of beer from the Brewery.

ces.

eer ; one

ach value

being given, to supply country beer, i.e., beer which satisfies the conditions laid down in para 4 of this licence and in the manufacture of which crude sugar is used, at a price not exceedings Rs. 36 per hogshead (which includes cart hire at 8 annas per hogshead) exclusive of duty to all persons licensed to sell such beer. Applicants shall be entitled to have country beer of good quality issued to them in the order of their applications and with all reasonable despatch. All complaints as to the quality of the beer supplied will be disposed of by the Resident in Mysore whose decision shall be final.

6. You shall not sell beer to any one person at any one time in a smaller quantity than four gallons. Native beer can be issued only to licensed vendors, and licensed Regimental Canteens and the Supply and Transport Corps.

7. In default of payment of duty payable by you on the beer brewed in your brewery on the dates on which it falls due, interest will be charged at six per cent. per annum, and such interest and arrears may be recovered under the Law for the time being in force for the recovery of the arrears of Land Revenue.

8. You shall submit for the approval of the Collector the names of persons employed by you as Managers and Brewers and no persons not thus approved shall be permitted to act in these capacities.

9. You are prohibited from holding within the area covered by this licence any interest in the retail vend of beer, or in the vend of other intoxicating liquors such as toddy, foreign liquor and arrack, and from employing any person who has such interest. This prohibition does not extend to the wholesale supply of beer to the licensed vendors.

10. You shall be bound by such Departmental orders concerning breweries as may be issued by the Resident in Mysore from time to time.

11. The infraction of any of the conditions of this licence either by you or by any person in your employment may entail on you (1) a fine which may extend up to Rs. 50 or (2) the suspension or cancellation of your licence or (3) both.

Granted this day of 19

Collector,
Civil and Military Station, Bangalore.

NOTE.—For Form B-2 to B-14, vide Distillery Manual.

G. LOCH, MAJOR,
Secretary to the Resident.

1 (a)—17-4-1930—150—RPB.

S.N.2
F.R. 620-39
(K)